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Government  
of Canada

Gouvernement  
du Canada

Prepared by the  
Receiver General for Canada

Government  
Publications

213

# Public Accounts of Canada

# 1999

## Volume II

### Part I

### Details of Expenditures and Revenues



Canada









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of Canada

Gouvernement  
du Canada

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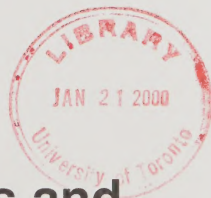
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# Public Accounts of Canada 1999

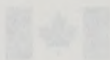
## Volume II

### Part I

### Details of Expenditures and Revenues



Canada



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Volume II

Part I



Details of  
Expenditures and  
Revenues



# VOLUME II (PART I)

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# INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

## Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

**Volume II** is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

**Part I** is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

### • Source of Authorities

- *Available from previous years*  
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

### • Main and Supplementary Estimates

Include:

- spending authorities requested in the Estimates;
- forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

### • Adjustments and transfers

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- proceeds from the disposal of surplus Crown assets.
- *Total available for use*  
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

### • Disposition of Authorities

- *Used in the current year*  
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*  
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*  
Excess of spending over authorities granted.
- *Available for use in subsequent years*  
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.



- *Used in the previous year*

Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) **Summary Tables (Section 1)**

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- Table 1 presents the revenues and expenditures on both a gross and net basis
- Table 2 presents expenditures by type for each ministry
- Table 2a reconciles Table 2 with Table 1
- Table 2b presents details by ministry of the other transfer payments
- Table 2c presents details of the other program expenditures of other ministries
- Table 3 presents expenditures by standard object for each ministry
- Table 3a reconciles Table 3 with Table 1
- Table 4 presents revenues by main classification for each ministry
- Table 4a reconciles Table 4 with Table 1
- Table 5 presents the source and disposition of budgetary authorities by ministry
- Table 6 presents the source and disposition of non-budgetary authorities by ministry

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) **Ministerial Sections (Sections 2 to 24)**

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*  
This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Business Line*  
This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

# SECTION 1

1998-99

## PUBLIC ACCOUNTS OF CANADA

### Summary Tables

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TABLE 1

## Statement of Revenues and Expenditures

Table 1 presents revenues and expenditures on both a gross and net basis. The expenditures incorporate the net effect of changes in accounting policies described in Note 2 in Section 1 of Volume I of the *Public Accounts of Canada*. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada*.

(in thousands of dollars)

REVENUES	Gross	Net	EXPENDITURES	Gross	Net
<b>Tax Revenues—</b>			<b>Transfer Payments—</b>		
Income tax—			Old age security benefits, guaranteed income supplement and spouse's allowance	22,284,960	22,780,797
Personal	77,707,382	72,487,912	Employment insurance benefits	11,883,839	11,883,839
Corporation	21,574,671	21,574,671	Canada health and social transfer	16,017,624	16,017,624
Other income tax revenues	2,901,278	2,901,278	Fiscal arrangements	11,644,766	11,644,766
	102,183,331	96,963,861	Canada Assistance Plan	8,116	8,116
Employment insurance premiums	19,362,775	19,362,775	Insurance and medical care	2,421	2,421
Excise taxes and duties—			Education support	...	...
Goods and services tax	23,533,711	20,683,894	Alternative payments for standing programs	(2,149,697)	(2,149,697)
Energy taxes—			Canada child tax benefits	5,715,307	...
Excise tax—Gasoline	4,263,584	4,263,584	Other transfer payments	21,584,435	18,734,618
Excise tax—Aviation gasoline and diesel fuel	452,639	452,639	<b>Total Transfer Payments</b>	<b>86,991,771</b>	<b>78,922,484</b>
	4,716,223	4,716,223	<b>Crown Corporation Expenditures</b>	<b>4,995,539</b>	<b>3,497,468</b>
Customs import duties	2,359,179	2,359,179	<b>Other Program Expenditures—</b>		
Other excise taxes and duties—			Fisheries and Oceans	1,118,686	1,080,334
Excise duties	3,411,369	3,411,369	Foreign Affairs and International Trade	1,315,015	1,248,163
Miscellaneous excise taxes and duties	228,561	228,561	Health	1,135,285	1,083,131
	3,639,930	3,639,930	Human Resources Development	1,857,791	1,857,791
	34,249,043	31,399,226	Industry	1,834,500	1,719,405
<b>Total Tax Revenues</b>	<b>155,795,149</b>	<b>147,725,862</b>	National Defence	9,124,675	8,780,527
<b>Non-Tax Revenues—</b>			National Revenue	2,641,635	2,581,320
Return on investments	5,072,464	4,900,997	Public Works and Government Services	2,124,416	1,904,044
Other non-tax revenues—			Solicitor General	3,423,220	2,664,085
Privileges, licences and permits	784,404	576,095	Other ministries	6,725,072	6,034,695
Refunds of previous years' expenditures	455,878	455,878	<b>Total Other Program Expenditures</b>	<b>31,278,477</b>	<b>28,973,495</b>
Service fees	1,862,847	460,186	<b>Total Program Expenditures</b>	<b>123,265,787</b>	<b>111,393,447</b>
Proceeds from sales	395,809	94,525	<b>Public Debt Charges</b>	<b>41,393,989</b>	<b>41,393,989</b>
Proceeds from the disposal of surplus Crown assets	42,659	42,659	<b>TOTAL EXPENDITURES</b>	<b>164,659,776</b>	<b>152,787,436</b>
Domestic coinage	81,368	81,368			
Net gain on exchange	94,370	94,370			
Miscellaneous non-tax revenues	2,958,457	1,149,126			
<b>Total Non-Tax Revenues</b>	<b>11,748,256</b>	<b>7,945,203</b>			
<b>TOTAL REVENUES</b>	<b>167,543,405</b>	<b>155,671,065</b>	<b>(SURPLUS) / DEFICIT</b>	<b>(2,883,629)</b>	<b>(2,883,629)</b>

### Ministerial Expenditures by Type

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

Section	Department or agency	Transfer payments (1)							Total transfer payments	Other program expenditures (3)	Total expenditures
		Old age security benefits (2)	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support			
2	Agriculture and Agri-Food Department	...	...	...	...	...	...	...	789,296	506,737	1,296,033
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	2,465	2,465
	Canadian Food Inspection Agency	...	...	...	...	...	...	...	3,415	278,085	281,500
	<b>Total Ministry</b>	...	...	...	...	...	...	...	<b>792,711</b>	<b>787,287</b>	<b>1,579,998</b>
3	Canadian Heritage Department	...	...	...	...	...	...	...	583,058	532,766	1,115,824
	Canada Council	...	...	...	...	...	...	...	...	116,168	116,168
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	896,435	896,435
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	78,460	78,460
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	45,878	45,878
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	20,848	20,848
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	7,535	7,535
	National Archives of Canada	...	...	...	...	...	...	...	1,765	46,390	48,155
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	21,001	21,001
	National Battlefields Commission	...	...	...	...	...	...	...	...	7,156	7,156
	National Capital Commission	...	...	...	...	...	...	...	...	91,623	91,623
	National Film Board	...	...	...	...	...	...	...	329	56,400	56,729
	National Gallery of Canada	...	...	...	...	...	...	...	...	34,113	34,113
	National Library	...	...	...	...	...	...	...	34	33,944	33,978
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	19,628	19,628
	Public Service Commission	...	...	...	...	...	...	...	...	111,258	111,258
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	...	...	8,250	9,374	17,624
	<b>Total Ministry</b>	...	...	...	...	...	...	...	<b>593,436</b>	<b>2,128,977</b>	<b>2,722,413</b>
4	Citizenship and Immigration Department	...	...	...	...	...	...	...	295,519	408,970	704,489
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	...	84,677	84,677
	<b>Total Ministry</b>	...	...	...	...	...	...	...	<b>295,519</b>	<b>493,647</b>	<b>789,166</b>

5	Environment Department Canadian Environmental Assessment Agency	...	...	...	...	...	38,776	38,776	525,870	564,646
	<b>Total Ministry</b>	...	...	...	...	...	<b>38,989</b>	<b>38,989</b>	<b>535,414</b>	<b>574,403</b>
6	Finance Department Auditor General Canadian International Trade Tribunal Office of the Superintendent of Financial Institutions	...	12,733,624	11,687,766	...	(2,149,697)	3,134,411	25,406,104	45,022,115	70,428,219
	<b>Total Ministry</b>	...	<b>12,733,624</b>	<b>11,687,766</b>	...	(2,149,697)	<b>3,134,790</b>	<b>25,406,483</b>	<b>45,090,844</b>	<b>70,497,327</b>
7	Fisheries and Oceans	...	...	...	...	...	<b>249,392</b>	<b>249,392</b>	<b>1,084,288</b>	<b>1,333,680</b>
8	Foreign Affairs and International Trade Department Canadian Commercial Corporation Canadian International Development Agency Export Development Corporation International Development Research Centre International Joint Commission NAFTA Secretariat Canadian Section Northern Pipeline Agency	...	...	...	...	...	362,364	362,364	1,091,273	1,453,637
	<b>Total Ministry</b>	...	...	...	...	...	<b>2,065,260</b>	<b>2,065,260</b>	<b>1,378,074</b>	<b>3,443,334</b>
9	Governor General	...	...	...	...	...	<b>203</b>	<b>203</b>	<b>12,760</b>	<b>12,963</b>
10	Health Department Hazardous Materials Information Review Commission Medical Research Council Patented Medicine Prices Review Board	...	...	...	2,421	...	920,907	923,328	1,071,430	1,994,758
	<b>Total Ministry</b>	...	...	...	<b>2,421</b>	...	<b>1,180,094</b>	<b>1,182,515</b>	<b>1,087,864</b>	<b>2,270,379</b>
11	Human Resources Development Department Canada Industrial Relations Board Canadian Artists and Producers Professional Relations Tribunal Canadian Centre for Occupational Health and Safety	22,781,335	...	...	8,116	...	2,429,442	25,218,893	729,793	25,948,686
	<b>Total Ministry</b>	<b>22,781,335</b>	...	...	<b>8,116</b>	...	<b>2,429,442</b>	<b>25,218,893</b>	<b>743,008</b>	<b>25,961,901</b>



TABLE 2

### Ministerial Expenditures by Type—Continued

(in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>										Total transfer payments	Other program expenditures <sup>(3)</sup>	Total expenditures
		Old age security benefits <sup>(2)</sup>	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other				
12	Indian Affairs and Northern Development													
	Department	...	...	...	...	...	...	...	...	...	4,450,639	4,450,639	474,499	4,925,138
	Canadian Polar Commission	...	...	...	...	...	...	...	...	...	20	20	936	956
	Total Ministry	...	...	...	...	...	...	...	...	...	4,450,659	4,450,659	475,435	4,926,094
13	Industry													
	Department	...	...	...	...	...	...	...	...	...	704,672	704,672	551,448	1,256,120
	Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	...	...	308,256	308,256	52,411	360,667
	Canadian Space Agency	...	...	...	...	...	...	...	...	...	23,159	23,159	318,131	341,290
	Competition Tribunal	...	...	...	...	...	...	...	...	...	...	...	1,118	1,118
	Copyright Board	...	...	...	...	...	...	...	...	...	...	...	1,350	1,350
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	8,400	8,400
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	...	293,490	293,490	35,144	328,634
	National Research Council of Canada	...	...	...	...	...	...	...	...	...	152,402	152,402	371,591	523,993
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	...	...	477,986	477,986	20,506	498,492
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	...	...	92,588	92,588	9,910	102,498
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	5,004	5,004
	Statistics Canada	...	...	...	...	...	...	...	...	...	536	536	335,386	335,922
	Western Economic Diversification	...	...	...	...	...	...	...	...	...	229,275	229,275	38,038	267,313
	Total Ministry	...	...	...	...	...	...	...	...	...	2,282,364	2,282,364	1,748,437	4,030,801
14	Justice													
	Department	...	...	...	...	...	...	...	...	...	290,702	290,702	356,076	646,778
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	...	...	...	16,121	16,121
	Canadian Human Rights Tribunal	...	...	...	...	...	...	...	...	...	...	...	2,420	2,420
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	...	45,205	45,205	204,507	249,712
	Federal Court of Canada	...	...	...	...	...	...	...	...	...	...	...	32,575	32,575
	Law Commission of Canada	...	...	...	...	...	...	...	...	...	...	...	2,416	2,416
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	...	...	...	8,092	8,092
	Supreme Court of Canada	...	...	...	...	...	...	...	...	...	1,060	1,060	14,364	15,424
	Tax Court of Canada	...	...	...	...	...	...	...	...	...	...	...	12,966	12,966
	Total Ministry	...	...	...	...	...	...	...	...	...	336,967	336,967	649,537	986,504

15	National Defence	...	...	...	...	...	...	...	519,225	519,225	9,737,307	10,256,532
16	National Revenue	...	...	...	...	...	...	...	163,973	163,973	2,593,210	2,757,183
17	Natural Resources	...	...	...	...	...	...	...	48,634	48,634	461,943	510,577
	Department	...	...	...	...	...	...	...	634	634	48,130	48,764
	Atomic Energy Control Board	...	...	...	...	...	...	...	...	...	126,000	126,000
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	44,020	44,020
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	53,159	53,159
	National Energy Board	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	...	...	49,268	49,268	733,252	782,520
18	Parliament	...	...	...	...	...	...	...	509	509	51,306	51,815
	The Senate	...	...	...	...	...	...	...	713	713	243,903	244,616
	House of Commons	...	...	...	...	...	...	...	...	...	19,562	19,562
	Library of Parliament	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	...	...	1,222	1,222	314,771	315,993
19	Privy Council	...	...	...	...	...	...	...	4,049	4,049	79,008	83,057
	Department	...	...	...	...	...	...	...	...	...	...	...
	Canadian Centre for Management Development	...	...	...	...	...	...	...	175	175	15,095	15,270
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	3,833	3,833
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	...	...
	Chief Electoral Officer	...	...	...	...	...	...	...	...	...	57,340	57,340
	Commissioner of Official Languages	...	...	...	...	...	...	...	...	...	32,023	31,989
	Millennium Bureau of Canada	...	...	...	...	...	...	...	...	...	10,951	10,951
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	12,666	12,666	5,293	17,959
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	3,306	3,306
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	5,593	5,593
	The Leadership Network	...	...	...	...	...	...	...	...	...	1,522	1,522
	Total Ministry	...	...	...	...	...	...	...	16,856	16,856	220,527	237,383
20	Public Works and Government Services	...	...	...	...	...	...	...	109,344	109,344	1,920,977	2,030,321
	Department	...	...	...	...	...	...	...	...	...	19,268	19,268
	Canada Information Office	...	...	...	...	...	...	...	...	...	...	...
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	1,865,469	1,865,469
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	14,000	14,000
	Total Ministry	...	...	...	...	...	...	...	109,344	109,344	3,819,714	3,929,058
21	Solicitor General	...	...	...	...	...	...	...	42,263	42,263	36,094	78,357
	Department	...	...	...	...	...	...	...	...	...	170,285	170,285
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	2,282	2,282	1,252,231	1,254,513
	Correctional Service	...	...	...	...	...	...	...	...	...	...	...

TABLE 2

### Ministerial Expenditures by Type—Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>								Total transfer payments	Other program expenditures <sup>(3)</sup>	Total expenditures
		Old age security benefits <sup>(2)</sup>	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs			
22	National Parole Board	...	...	...	...	...	...	...	...	23	26,075	26,098
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	1,530	1,530
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	40,490	1,189,390	1,229,880
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	710	710
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	5,312	5,312
Total Ministry		...	...	...	...	...	...	...	...	85,058	2,681,627	2,766,685
22	Transport Department	...	...	...	...	...	...	...	...	541,736	530,407	1,072,143
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	4	21,361	21,365
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	913	913
	Total Ministry	...	...	...	...	...	...	...	...	541,740	552,681	1,094,421
23	Treasury Board	...	...	...	...	...	...	...	...	40,210	958,273	998,483
24	Veterans Affairs	...	...	...	...	...	...	...	...	1,377,488	619,273	1,996,761
Total ministerial expenditures		22,781,335	...	12,733,624	11,687,766	2,421	8,116	...	(2,149,697)	20,754,210	65,817,775	144,263,982

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Includes the public debt charges.



TABLE 2a

## Recapitulation of External Expenditures by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
<b>Transfer payments—</b>											
Old age security benefits, guaranteed income supplement and spouse's allowance	22,781,335	...	(538)	3,000	...	...	22,780,797	...	(495,837)	...	22,284,960
Employment insurance benefits	...	11,880,839	...	...	...	...	11,883,839	...	...	...	11,883,839
<b>Other levels of government—</b>											
Canada health and social transfer	12,733,624	...	...	3,284,000	...	...	16,017,624	...	...	...	16,017,624
Fiscal arrangements	11,687,766	...	...	(43,000)	...	...	11,644,766	...	...	...	11,644,766
Canada Assistance Plan	8,116	...	...	...	...	...	8,116	...	...	...	8,116
Insurance and medical care	2,421	...	...	...	...	...	2,421	...	...	...	2,421
Education support	...	...	...	...	...	...	...	...	...	...	...
Alternative payments for standing programs	(2,149,697)	...	...	3,241,000	...	...	(2,149,697)	...	...	...	(2,149,697)
<b>Total other levels of government</b>	<b>22,282,230</b>	<b>...</b>	<b>...</b>	<b>3,241,000</b>	<b>...</b>	<b>...</b>	<b>25,523,230</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>25,523,230</b>
Canada child tax benefits	20,754,210	...	...	(2,019,233)	...	...	18,734,618	...	5,715,307	...	5,715,307
Other transfer payments <sup>(1)</sup>	...	(359)	...	...	...	...	...	...	2,849,817	...	21,584,435
<b>Total transfer payments</b>	<b>65,817,775</b>	<b>11,880,480</b>	<b>(538)</b>	<b>1,224,767</b>	<b>...</b>	<b>...</b>	<b>78,922,484</b>	<b>...</b>	<b>8,069,287</b>	<b>...</b>	<b>86,991,771</b>
<b>Crown corporation expenditures</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>(359,000)</b>	<b>3,856,468</b>	<b>...</b>	<b>3,497,468</b>	<b>...</b>	<b>...</b>	<b>1,498,071</b>	<b>4,995,539</b>
<b>Other program expenditures—</b>											
Fisheries and Oceans	1,084,288	...	(1,962)	...	...	(1,992)	1,080,334	38,352	...	...	1,118,686
Foreign Affairs and International Trade	1,378,074	...	449	...	(124,105)	(6,255)	1,248,163	66,852	...	...	1,315,015
Health	1,087,864	...	(4,223)	...	...	(510)	1,083,131	52,154	...	...	1,135,285
Human Resources Development	1,079,384	1,079,384	47,547	...	...	(12,148)	1,857,791	(23,291)	...	...	1,834,500
Industry	1,748,437	1,779	(3,541)	...	(13,404)	(13,866)	1,719,405	116,568	...	...	1,835,973
National Defence	9,737,307	(112,426)	(144,344)	...	...	(35,010)	8,780,527	344,148	...	...	9,124,675
National Revenue	2,593,210	...	...	...	...	(1,890)	2,581,320	60,315	...	...	2,641,635
Public Works and Government Services	3,819,714	18,284	(20,541)	...	(1,897,166)	(16,247)	1,904,044	220,372	...	...	2,124,416
Solicitor General	2,681,627	...	(9,373)	...	...	(7,969)	2,664,085	759,135	...	...	3,423,220
Other ministries <sup>(2)</sup>	8,741,008	114,261	3,859	(953,081)	(1,807,609)	(43,743)	6,054,695	670,377	...	...	6,725,072
<b>Total other program expenditures</b>	<b>33,614,537</b>	<b>1,101,282</b>	<b>(132,329)</b>	<b>(1,618,081)</b>	<b>(3,842,284)</b>	<b>(149,630)</b>	<b>28,973,495</b>	<b>2,304,982</b>	<b>...</b>	<b>...</b>	<b>31,278,477</b>
<b>Total program expenditures</b>	<b>99,432,312</b>	<b>12,981,762</b>	<b>(132,867)</b>	<b>(752,314)</b>	<b>14,184</b>	<b>(149,630)</b>	<b>111,393,447</b>	<b>2,304,982</b>	<b>8,069,287</b>	<b>1,498,071</b>	<b>123,265,787</b>
Public debt charges	44,831,670	(778,262)	...	(2,659,419)	...	...	41,593,989	...	...	...	41,593,989
<b>TOTAL EXPENDITURES</b>	<b>144,263,982</b>	<b>12,203,500</b>	<b>(132,867)</b>	<b>(3,411,733)</b>	<b>14,184</b>	<b>(149,630)</b>	<b>152,787,436</b>	<b>2,304,982</b>	<b>8,069,287</b>	<b>1,498,071</b>	<b>164,659,776</b>

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

<sup>(1)</sup> Details of other transfer payments are presented in Table 2b.<sup>(2)</sup> Details of other program expenditures of other ministries are presented in Table 2c.<sup>(3)</sup> Represents deferred revenues of \$2,853 and accrued revenues of \$130,034.

TABLE 2b

## Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.  
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	792,711	...	...	1,000	...	...	793,711	...	...	...	793,711
Canadian Heritage	593,436	...	...	...	...	...	593,436	...	...	...	593,436
Citizenship and Immigration	295,519	...	...	...	...	...	295,519	...	...	...	295,519
Environment	38,989	...	...	...	...	...	38,989	...	...	...	38,989
Finance	3,134,790	...	...	...	...	...	3,134,790	...	...	...	3,134,790
Fisheries and Oceans	249,392	...	...	...	...	...	249,392	...	...	...	249,392
Foreign Affairs and International Trade	2,065,260	...	...	...	...	...	2,065,260	...	...	...	2,065,260
Governor General	203	...	...	...	...	...	203	...	...	...	203
Health	1,180,094	...	...	...	...	...	1,180,094	...	...	...	1,180,094
Human Resources Development	2,429,442	...	...	...	...	...	2,429,442	...	...	...	2,429,442
Indian Affairs and Northern Development	4,450,659	...	...	...	...	...	4,450,659	...	...	...	4,450,659
Industry	2,282,364	...	...	...	...	...	2,282,364	...	...	...	2,282,364
Justice	336,967	...	...	...	...	...	336,967	...	...	...	336,967
National Defence	519,225	...	...	...	...	...	519,225	...	...	...	519,225
National Revenue	163,973	...	...	...	...	...	163,973	...	2,849,817	...	3,013,790
Natural Resources	49,268	...	...	...	...	...	49,268	...	...	...	49,268
Parliament	1,222	...	...	...	...	...	1,222	...	...	...	1,222
Privy Council	16,856	...	...	...	...	...	16,856	...	...	...	16,856
Public Works and Government Services	109,344	...	...	...	...	...	109,344	...	...	...	109,344
Solicitor General	85,058	...	...	...	...	...	85,058	...	...	...	85,058
Transport	541,740	...	...	...	...	...	541,740	...	...	...	541,740
Treasury Board	40,210	...	...	...	...	...	40,210	...	...	...	40,210
Veterans Affairs	1,377,488	...	...	...	...	...	1,377,488	...	...	...	1,377,488
Sub total	20,754,210	...	...	1,000	...	...	20,755,210	...	2,849,817	...	23,605,027
Provision for valuation and other items	...	(359)	...	(2,020,223)	...	...	(2,020,592)	...	...	...	(2,020,592)
Total other transfer payments	20,754,210	(359)	...	(2,019,223)	...	...	18,734,618	...	2,849,817	...	21,584,435

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 2c

## Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	787,287	...	4,573	...	(2,465)	(3,400)	785,995	128,159	...	...	914,154
Canadian Heritage	2,128,977	2,911	167	...	(1,371,455)	(2,112)	738,488	108,544	...	...	867,032
Citizenship and Immigration	493,647	...	...	...	...	(499)	493,148	...	...	...	493,148
Environment	535,414	257	(954)	...	...	(456)	534,261	42,064	...	...	576,325
Finance	259,174	...	...	...	...	(28,023)	231,151	44,391	...	...	275,542
Governor General	12,760	...	...	...	...	(1)	12,759	...	...	...	12,759
Indian Affairs and Northern Development	475,435	30	...	...	...	(394)	475,071	...	...	...	475,071
Justice	649,537	...	...	...	...	604	650,141	16	...	...	650,157
Natural Resources	733,252	10	(303)	...	(170,020)	(1,740)	561,199	30,814	...	...	592,013
Parliament	314,771	...	(1)	...	...	(28)	314,742	1,333	...	...	316,075
Privy Council	220,527	...	...	...	...	(4,290)	216,237	...	...	...	216,237
Transport	552,681	2,053	377	...	(263,669)	(2,048)	289,394	314,855	...	...	604,249
Treasury Board	958,273	...	...	...	...	(1,356)	956,917	201	...	...	957,118
Veterans Affairs	619,273	...	...	...	...	...	619,273	...	...	...	619,273
Sub total	8,741,008	5,261	3,859	...	(1,807,609)	(43,743)	6,898,776	670,377	...	...	7,569,153
Provision for valuation and other items	...	109,000	...	(953,081)	...	...	(844,081)	...	...	...	(844,081)
Total other program expenditures	8,741,008	114,261	3,859	(953,081)	(1,807,609)	(43,743)	6,054,695	670,377	...	...	6,725,072

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 3

## Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communi- cations (2)	Information (3)	Profes- sional and special services <sup>(4)</sup>	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works <sup>(8)</sup>	Construction acquisition of machinery and equipment <sup>(9)</sup>	Transfer payments <sup>(10)</sup>	Public debt charges <sup>(11)</sup>	Other subsidies and payments (12)	Total gross expendi- tures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
2	<b>Agriculture and Agri- Food</b>																	
	Department	335,217	26,603	5,278	86,020	8,055	7,669	45,219	36,572	27,385	789,296	...	7,474	1,374,788	78,683	72	78,755	1,296,033
	Canadian Dairy Commis- sion	...	...	...	...	...	...	...	...	...	...	...	...	2,465	...	...	...	2,465
	Canadian Food Inspection Agency	252,361	18,425	1,480	22,922	1,125	3,304	13,952	2,328	9,814	3,415	...	2,120	331,246	49,476	270	49,746	281,500
	<b>Total Ministry</b>	<b>587,578</b>	<b>45,028</b>	<b>6,758</b>	<b>108,942</b>	<b>9,180</b>	<b>10,973</b>	<b>59,171</b>	<b>38,900</b>	<b>37,199</b>	<b>792,711</b>	<b>...</b>	<b>12,059</b>	<b>1,708,499</b>	<b>128,159</b>	<b>342</b>	<b>128,501</b>	<b>1,579,998</b>
3	<b>Canadian Heritage</b>																	
	Department	276,284	29,172	19,152	102,236	13,185	16,945	64,610	18,584	6,206	583,058	...	64,750	1,194,182	72,594	5,764	78,358	1,115,824
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	116,168	116,168	...	...	...	116,168
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	896,435	896,435	...	...	...	896,435
	Canadian Film Develop- ment Corporation	...	...	...	...	...	...	...	...	...	...	...	78,460	78,460	...	...	...	78,460
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	45,878	45,878	...	...	...	45,878
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	20,848	20,848	...	...	...	20,848
	Canadian Radio-television and Telecommunications Commission	27,943	1,672	1,359	3,092	315	407	930	...	533	...	...	618	36,869	29,334	...	29,334	7,535
	National Archives of Canada	33,796	1,516	277	5,876	191	1,113	1,973	...	2,084	1,765	...	(436)	48,155	...	...	...	48,155
	<b>Total Ministry</b>	<b>587,578</b>	<b>45,028</b>	<b>6,758</b>	<b>108,942</b>	<b>9,180</b>	<b>10,973</b>	<b>59,171</b>	<b>38,900</b>	<b>37,199</b>	<b>792,711</b>	<b>...</b>	<b>12,059</b>	<b>1,708,499</b>	<b>128,159</b>	<b>342</b>	<b>128,501</b>	<b>1,579,998</b>





TABLE 3

Ministerial Expenditures by Standard Object—Continued  
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information services <sup>(3)</sup>	Professional and special services <sup>(4)</sup>	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works <sup>(8)</sup>				Transfer payments <sup>(10)</sup>	Public debt charges <sup>(11)</sup>	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures		Total net expenditures
																	External revenues (13)	Internal revenues (16)	
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	...	22,234	22,234	...	...	...	22,234
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	...	86,488	86,488	...	...	...	86,488
	International Joint Commission	2,373	682	121	1,642	281	29	129	...	130	...	...	...	...	...	5,387	...	...	5,387
	NAPTA Secretariat, Canadian Section	657	194	17	670	1	3	55	...	34	...	...	...	10	1,641	...	...	...	1,641
	Northern Pipeline Agency	89	12	3	40	20	...	3	...	...	...	...	...	...	...	167	...	...	167
	<b>Total Ministry</b>	<b>624,395</b>	<b>123,638</b>	<b>9,393</b>	<b>164,137</b>	<b>119,507</b>	<b>48,629</b>	<b>57,344</b>	<b>71,967</b>	<b>74,276</b>	<b>2,065,260</b>	...	<b>158,489</b>	<b>3,517,035</b>	<b>67,278</b>	<b>6,423</b>	<b>73,701</b>	<b>3,443,334</b>	
9	<b>Governor General</b>	<b>7,650</b>	<b>1,143</b>	<b>513</b>	<b>1,458</b>	<b>142</b>	<b>19</b>	<b>1,277</b>	...	<b>558</b>	<b>203</b>	...	...	<b>12,963</b>	...	...	...	...	<b>12,963</b>
10	<b>Health</b>																		
	Department of Health	397,546	124,140	10,010	288,882	5,189	23,121	221,600	3,925	31,976	923,328	...	19,753	2,049,470	52,154	2,558	54,712	1,994,758	
	Hazardous Materials Information Review Commission	983	53	38	75	8	17	15	...	13	...	...	16	1,218	...	...	...	...	1,218
	Medical Research Council	5,253	2,434	588	2,536	146	101	431	...	388	259,187	...	3	271,367	...	...	...	...	271,367
	Patented Medicine Prices Review Board	2,190	106	61	340	10	5	163	...	76	...	...	85	3,036	...	...	...	...	3,036
	<b>Total Ministry</b>	<b>405,972</b>	<b>126,733</b>	<b>10,697</b>	<b>292,133</b>	<b>5,353</b>	<b>23,244</b>	<b>222,209</b>	<b>3,925</b>	<b>32,453</b>	<b>1,182,515</b>	...	<b>19,857</b>	<b>2,325,091</b>	<b>52,154</b>	<b>2,558</b>	<b>54,712</b>	<b>2,270,379</b>	

[illegible]

Canadian Centre for Occupational Health and Safety	4,554	226	274	885	44	69	300	...	226	...	...	6,578	4,004	235	4,239	2,339
	1,217,431	126,992	36,041	372,249	194,178	16,147	25,140	1,293	86,307	25,218,893	...	6,851	27,301,522	(23,313)	1,362,884	25,961,901
	Total Ministry															
12 Indian Affairs and Northern Development	239,594	35,970	11,244	93,928	23,464	11,194	16,060	2,403	15,315	4,450,639	...	25,327	4,925,138	...	...	4,925,138
	408	144	36	134	89	...	12	...	53	20	...	60	956	...	...	956
	Canadian Polar Commission															
Total Ministry	240,002	36,114	11,280	94,062	23,553	11,194	16,072	2,403	15,368	4,450,659	...	25,387	4,926,094	...	...	4,926,094
13 Industry	332,891	43,017	61,441	152,460	7,481	9,607	23,187	1,836	22,790	704,672	...	(4,628)	1,354,754	92,972	5,662	98,634
	Department															
	Atlantic Canada															
Opportunities Agency	28,970	4,669	1,911	11,418	924	721	1,305	...	1,544	308,256	...	949	360,667	...	...	360,667
	28,756	6,310	1,412	69,298	786	1,153	2,366	1,787	174,737	23,159	...	33,662	343,426	2,136	...	2,136
	Canadian Space Agency															
Competition Tribunal	668	51	31	198	13	17	60	...	80	...	...	...	1,118	...	...	1,118
	875	30	26	334	11	18	37	...	15	...	...	4	1,350	...	...	1,350
	Copyright Board															
Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	...	8,400	...	...	8,400
	Economic Development															
	Agency of Canada for the Regions of Quebec															
National Research Council of Canada	20,732	2,316	3,386	5,463	1,938	524	744	...	275	293,490	...	(234)	328,634	...	...	328,634
	206,445	18,174	6,199	32,488	8,080	20,147	50,790	4,919	30,890	152,402	...	(6,541)	523,993	...	...	523,993
	Natural Sciences and Engineering Research Council															
Social Sciences and Humanities Research Council	11,587	2,486	1,184	2,935	187	407	622	...	991	477,986	...	107	498,492	...	...	498,492
	6,534	819	252	1,368	64	92	203	...	577	92,588	...	1	102,498	...	...	102,498
	Standards Council of Canada															
Statistics Canada	326,738	17,127	3,663	19,719	6,606	4,259	11,485	...	11,568	536	...	5,004	5,004	...	...	5,004
	21,372	3,536	1,867	7,682	396	117	1,508	...	1,436	229,275	...	2	401,703	17,757	48,024	65,781
	Western Economic Diversification															
Total Ministry	985,568	98,535	81,372	303,363	26,486	37,062	92,307	8,542	244,903	2,282,364	...	36,850	4,197,352	112,865	53,686	4,030,801
14 Justice	199,887	21,737	12,173	107,698	4,231	1,508	8,873	...	5,533	290,702	...	(5,564)	646,778	...	...	646,778
	Department															
	Canadian Human Rights Commission															
Canadian Human Rights Tribunal	12,137	995	477	1,587	156	131	399	...	239	...	...	...	16,121	...	...	16,121
	750	267	18	1,124	107	28	59	...	67	...	...	...	2,420	...	...	2,420
	Commissioner for Federal Judicial Affairs															
Federal Court of Canada	185,345	14,513	4	1,989	42	37	175	...	243	45,205	...	2,355	249,908	16	180	196
	22,514	1,866	87	4,011	327	472	1,581	...	1,714	...	...	3	32,575	...	...	32,575
	784	295	204	1,055	30	2	27	...	20	...	...	(1)	2,416	...	...	2,416
Law Commission of Canada	6,201	227	72	1,013	29	29	83	...	437	...	...	1	8,092	...	...	8,092
	Offices of the Information and Privacy Commissioners of Canada															
	missioners of Canada															

TABLE 3

### Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section Department or agency	Personnel (1)	Transportation and communi- cations (2)	Information (3)	Profes- sional and special services <sup>(4)</sup> (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works <sup>(8)</sup> (8)	Construction or acquisition of machinery and equipment <sup>(9)</sup> (9)	Transfer payments <sup>(10)</sup> (10)	Public debt charges <sup>(11)</sup> (11)	Other subsidies and payments <sup>(12)</sup> (12)	Total gross expend- itures <sup>(13-12)</sup> (13-12)	Less: revenues netted against expenditures			Total net expenditures
														External revenues (13)	Internal revenues (16)	Total	
Supreme Court of Canada	10,194	782	235	1,365	113	143	1,152	...	379	1,060	...	1	15,424	...	...	...	15,424
Tax Court of Canada	6,442	512	45	4,794	107	151	405	...	510	...	...	...	12,966	...	...	...	12,966
<b>Total Ministry</b>	<b>444,254</b>	<b>41,194</b>	<b>13,315</b>	<b>124,636</b>	<b>5,142</b>	<b>2,501</b>	<b>12,754</b>	<b>...</b>	<b>9,142</b>	<b>336,967</b>	<b>...</b>	<b>(3,205)</b>	<b>986,700</b>	<b>16</b>	<b>180</b>	<b>196</b>	<b>986,504</b>
<b>15 National Defence</b>	<b>4,777,047</b>	<b>370,604</b>	<b>28,828</b>	<b>1,043,669</b>	<b>121,531</b>	<b>754,412</b>	<b>1,301,019</b>	<b>215,581</b>	<b>1,350,798</b>	<b>519,225</b>	<b>...</b>	<b>136,853</b>	<b>10,619,567</b>	<b>344,148</b>	<b>18,887</b>	<b>363,035</b>	<b>10,256,532</b>
<b>16 National Revenue</b>	<b>2,186,410</b>	<b>159,419</b>	<b>33,476</b>	<b>160,682</b>	<b>10,338</b>	<b>50,054</b>	<b>46,108</b>	<b>9,425</b>	<b>79,230</b>	<b>163,973</b>	<b>...</b>	<b>(4,223)</b>	<b>2,894,892</b>	<b>60,315</b>	<b>77,394</b>	<b>137,709</b>	<b>2,757,183</b>
<b>17 Natural Resources</b>	<b>267,642</b>	<b>27,296</b>	<b>17,336</b>	<b>93,391</b>	<b>7,472</b>	<b>6,623</b>	<b>26,293</b>	<b>9,208</b>	<b>25,422</b>	<b>48,634</b>	<b>...</b>	<b>18,443</b>	<b>547,760</b>	<b>30,778</b>	<b>6,405</b>	<b>37,183</b>	<b>510,577</b>
Department Atomic Energy Control Board	32,857	3,263	500	7,515	501	821	972	...	1,683	634	...	18	48,764	...	...	...	48,764
Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	126,000	126,000	...	...	...	126,000
Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	44,020	44,020	...	...	...	44,020
National Energy Board	20,762	24,269	197	3,445	484	474	1,066	...	2,270	...	...	192	53,159	...	...	...	53,159
<b>Total Ministry</b>	<b>321,261</b>	<b>54,828</b>	<b>18,033</b>	<b>104,351</b>	<b>8,457</b>	<b>7,918</b>	<b>28,331</b>	<b>9,208</b>	<b>29,375</b>	<b>49,268</b>	<b>...</b>	<b>188,673</b>	<b>819,703</b>	<b>30,778</b>	<b>6,405</b>	<b>37,183</b>	<b>782,520</b>
<b>18 Parliament</b>	<b>33,948</b>	<b>7,943</b>	<b>85</b>	<b>5,294</b>	<b>254</b>	<b>868</b>	<b>1,424</b>	<b>...</b>	<b>1,475</b>	<b>509</b>	<b>...</b>	<b>17</b>	<b>51,817</b>	<b>2</b>	<b>...</b>	<b>2</b>	<b>51,815</b>
The Senate	168,774	30,894	5,311	16,641	6,265	2,810	8,247	...	5,994	713	...	187	245,836	1,128	92	1,220	244,616
House of Commons	15,650	276	58	962	193	191	1,905	...	526	...	...	3	19,764	202	...	202	19,562
Library of Parliament	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Ministry</b>	<b>218,372</b>	<b>39,113</b>	<b>5,454</b>	<b>22,897</b>	<b>6,712</b>	<b>3,869</b>	<b>11,576</b>	<b>...</b>	<b>7,995</b>	<b>1,222</b>	<b>...</b>	<b>207</b>	<b>317,417</b>	<b>1,332</b>	<b>92</b>	<b>1,424</b>	<b>315,993</b>
<b>19 Privy Council</b>	<b>52,686</b>	<b>5,744</b>	<b>2,945</b>	<b>10,027</b>	<b>944</b>	<b>1,102</b>	<b>2,676</b>	<b>...</b>	<b>2,858</b>	<b>4,049</b>	<b>...</b>	<b>26</b>	<b>83,057</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>83,057</b>
Department Canadian Centre for Man- agement Development	6,269	681	252	6,434	87	163	367	...	837	175	...	5	15,270	...	...	...	15,270
Canadian Intergovern- mental Conference Secretariat	1,947	782	65	448	385	39	99	...	67	...	...	1	3,833	...	...	...	3,833



Canadian Transportation Accident Investigation and Safety Board Chief Electoral Officer Commissioner of Official Languages Millennium Bureau of Canada National Round Table on the Environment and the Economy Public Service Staff Rela- tions Board Security Intelligence Review Committee The Leadership Network	27,457	4,148	455	9,830	7,008	1,408	4,604	185	2,236	...	...	9	57,340	...	...	...	57,340
	12,353	1,202	3,949	9,674	2,223	975	739	6	893	(34)	...	9	31,989	...	...	...	31,989
	8,267	588	180	1,156	84	22	255	...	398	...	...	1	10,951	...	...	...	10,951
	2,031	231	1,291	1,069	64	79	239	...	287	12,666	...	2	17,959	...	...	...	17,959
	1,423	395	321	979	34	22	86	...	46	...	...	...	3,306	...	...	...	3,306
	3,844	358	62	973	16	30	174	...	136	...	...	...	5,593	...	...	...	5,593
	865	150	41	355	11	9	21	...	70	...	...	...	1,522	...	...	...	1,522
	1,397	293	1,066	1,740	18	862	426	...	754	...	...	17	6,563	...	...	...	6,563
	118,539	14,562	10,627	45,685	10,874	4,711	9,686	191	8,382	16,856	...	70	237,383	...	...	...	237,383
	694,012	259,246	15,748	1,060,574	1,154,438	600,092	239,899	619,243	64,247	109,344	...	502,081	5,318,924	220,372	3,068,231	3,288,603	2,030,321
20 Public Works and Government Services Department Canada Information Office Canada Mortgage and Housing Corporation Canada Post Corporation	4,143	461	10,708	2,858	120	20	650	...	304	...	...	4	19,268	...	...	...	19,268
	...	...	...	...	...	...	...	...	...	...	...	1,865,469	1,865,469	...	...	...	1,865,469
	...	...	...	...	...	...	...	...	...	...	...	14,000	14,000	...	...	...	14,000
	...	...	...	...	...	...	...	...	...	...	...	2,381,554	7,217,661	220,372	3,068,231	3,288,603	3,929,658
	698,155	259,707	26,456	1,063,432	1,154,558	600,112	240,549	619,243	64,551	109,344	...	...	...	...	...	...	...
	15,714	1,748	476	16,682	157	117	615	...	603	42,263	...	(18)	78,357	...	...	...	78,357
	...	...	...	...	...	...	...	...	...	...	...	...	170,285	...	...	...	170,285
	746,578	35,436	2,232	202,368	6,650	18,340	125,141	93,107	49,445	2,282	...	46,826	1,328,405	1,1469	62,423	73,892	1,254,313
	21,592	2,021	167	1,043	100	108	474	...	565	23	...	5	26,098	...	...	...	26,098
	1,233	168	6	67	11	...	15	...	29	...	...	1	1,530	...	...	...	1,530
21 Solicitor General Department Canadian Security Intelli- gence Service Correctional Service National Parole Board Office of the Correctional Investigator Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission	1,385,173	115,899	751	113,361	45,827	40,821	75,086	41,060	77,750	40,490	...	54,066	1,990,284	747,666	12,738	760,404	1,229,880
	454	39	9	159	8	1	18	...	22	...	...	...	710	...	...	...	710
	2,210	493	200	1,825	258	95	105	...	125	...	...	1	5,312	...	...	...	5,312
	2,172,954	155,804	3,841	335,505	53,011	59,482	201,454	134,167	128,539	85,058	...	271,166	3,600,981	759,135	75,161	834,296	2,766,685
	309,631	37,279	4,474	126,924	3,740	23,364	36,535	21,922	29,605	541,736	...	280,132	1,415,342	315,232	27,967	343,199	1,072,143
	16,668	1,299	310	1,570	168	130	585	...	631	4	...	...	21,365	...	...	...	21,365
	552	102	4	230	5	1	19	...	...	...	...	...	913	...	...	...	913
	326,851	38,680	4,788	128,724	3,913	23,495	37,139	21,922	30,536	541,740	...	280,132	1,437,620	315,232	27,967	343,199	1,094,421
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

22 Transport Department Canadian Transportation Agency Civil Aviation Tribunal	309,631	37,279	4,474	126,924	3,740	23,364	36,535	21,922	29,605	541,736	...	280,132	1,415,342	315,232	27,967	343,199	1,072,143
	16,668	1,299	310	1,570	168	130	585	...	631	4	...	...	21,365	...	...	...	21,365
	552	102	4	230	5	1	19	...	...	...	...	...	913	...	...	...	913
	326,851	38,680	4,788	128,724	3,913	23,495	37,139	21,922	30,536	541,740	...	280,132	1,437,620	315,232	27,967	343,199	1,094,421
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

## 1.18 SUMMARY TABLES

TABLE 3

## Ministerial Expenditures by Standard Object—Concluded

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works <sup>(2)</sup> (8)	Construction or acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments (12)	Total gross expendi- tures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
23	Treasury Board	975,823	3,028	2,874	30,441	436	1,613	1,383	...	2,868	40,210	...	8,581	1,067,257	201	68,573	68,774	998,483
24	Veterans Affairs	182,306	22,517	1,594	217,490	11,186	3,930	151,714	1,614	6,317	1,377,488	...	20,605	1,996,761	...	...	...	1,996,761
	Total	18,302,207	1,923,469	395,833	5,167,268	1,832,831	1,780,319	2,791,078	1,191,666	2,334,075	65,817,775	44,802,124	5,051,563	151,390,208	2,302,149	4,824,077	7,126,226	144,263,982
	Adjustments <sup>(6)</sup>	(2,400)	(3,142)	(16,959)	(6,450)	(227)	(34)	(89)	...	(60)	...	29,546	(185)	...	...	...	...	...
	Total ministerial expenditures	18,299,807	1,920,327	378,874	5,160,818	1,832,604	1,780,285	2,790,989	1,191,666	2,334,015	65,817,775	44,831,670	5,051,378	151,390,208	2,302,149	4,824,077	7,126,226	144,263,982

Notes.— If no amount is shown, either it is less than \$500 or no expenditures were reported.

<sup>(1)</sup> Additional details are provided in Section 5 of Volume II (Part II).<sup>(2)</sup> Additional details are provided in Section 6 of Volume II (Part II).<sup>(3)</sup> Additional details are provided in Section 7 of Volume II (Part II).<sup>(4)</sup> Additional details are provided in Section 8 of Volume II (Part II).<sup>(5)</sup> Additional details are provided in Section 9 of Volume II (Part II).<sup>(6)</sup> An adjustment of \$29,546 was made to reflect the cost of issuing new loans in the public debt charges (Standard Object 11).

TABLE 3a

## Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXTERNAL EXPENDITURES
								Internal expenditures	Internal revenues netted against expenditures	
Personnel	18,299,807	(393,488)	...	(1,572,000)	...	...	16,334,319	...	(13,915)	16,348,234
Transportation and communications	1,920,327	...	...	...	...	...	1,920,327	7,709	179,154	1,733,464
Information	378,874	...	...	...	...	...	378,874	1,720	39,981	337,173
Professional and special services	5,160,818	...	...	...	...	...	5,160,818	47,593	1,106,090	4,007,135
Rentals	1,832,604	...	...	...	...	...	1,832,604	30,018	697,645	1,104,941
Purchased repair and maintenance	1,780,285	...	...	...	...	...	1,780,285	11,493	267,112	1,501,680
Utilities, materials and supplies	2,790,989	...	...	...	...	...	2,790,989	3,742	86,972	2,700,275
Construction or acquisition of land, buildings and works	1,191,666	...	...	...	...	...	1,191,666	18,491	429,730	743,445
Construction or acquisition of machinery and equipment	2,334,015	...	...	...	...	...	2,334,015	924	21,474	2,311,617
Transfer payments	65,817,770	11,880,480	(538)	1,224,767	...	...	86,991,771	...	...	86,991,771
Public debt charges	44,831,670	(778,262)	...	(2,659,419)	...	8,069,287	41,393,989	...	...	41,393,989
Other subsidies and payments	5,051,378	134,325	(129,496)	(405,081)	1,512,255	...	6,163,381	27,940	649,389	5,486,052
Total gross expenditures	151,390,208	10,843,055	(130,034)	(3,411,733)	1,512,255	8,069,287	168,273,038	149,630	3,463,632	164,659,776
Add:										
Employment Insurance Account	...	1,360,445	...	...	...	...	1,360,445	...	1,360,445	...
Internal expenditures	...	...	...	...	...	...	...	149,630	...	(149,630)
Less:										
Revenues netted against expenditures—										
External revenues	2,302,149	...	2,833	...	...	...	2,304,982	...	...	2,304,982
Internal revenues	4,824,077	...	...	...	...	...	4,824,077	149,630	4,824,077	(149,630)
Revenues of consolidated Crown corporations	...	...	...	...	1,498,071	...	1,498,071	...	...	1,498,071
Tax credits and repayments	...	...	...	...	...	8,069,287	8,069,287	...	...	8,069,287
Total net expenditures	(7,126,226)	1,300,445	(2,833)	...	(1,498,071)	(8,069,287)	(15,335,972)	...	(3,463,632)	(11,872,340)
	144,263,982	12,203,500	(132,867)	(3,411,733)	14,184	...	152,937,066	149,630	...	152,787,436

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Represents deferred revenues of \$2,833 and accrued revenues of \$130,034.

## Ministerial Revenues by Main Classification

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

Section	Department or agency	Non-tax revenues					Revenues netted against expenditures										
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Net gain on exchange and Domestic cottage	Revenues netted against expenditures							
										Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
<b>2</b>	<b>Agriculture and Agri-Food</b>																
	Department	3,033	136,215	13,339	4,429	2,177	332	4,133	...	4,958	165,583	168,616	78,683	72	78,755	247,371	3,123
	Canadian Dairy Commission	...	...	56	...	...	...	...	...	...	56	...	...	...	...	56	...
	Canadian Food Inspection Agency	2,734	...	...	...	...	...	462	...	221	683	3,417	49,476	270	49,746	53,163	...
	<b>Total Ministry</b>	<b>5,767</b>	<b>136,215</b>	<b>13,395</b>	<b>4,429</b>	<b>2,177</b>	<b>332</b>	<b>4,595</b>	<b>...</b>	<b>5,179</b>	<b>166,322</b>	<b>172,089</b>	<b>128,159</b>	<b>342</b>	<b>128,501</b>	<b>300,590</b>	<b>3,123</b>
<b>3</b>	<b>Canadian Heritage</b>																
	Department	4,927	...	915	...	...	...	292	...	53,009	54,216	59,143	72,594	5,764	78,358	137,501	402
	Canadian Radio-television and Telecommunications Commission	...	...	10	79,340	...	...	2	...	73	79,425	79,425	29,334	...	29,334	108,759	537
	National Archives of Canada	7	...	73	...	168	...	138	...	62	441	448	...	...	...	263	...
	National Battlefields Commission	29	...	1	...	...	...	...	...	835	836	865	...	...	...	865	...
	National Film Board	331	...	...	...	...	...	...	...	...	331	331	6,455	...	6,856	7,187	...
	National Library	40	...	31	...	614	...	13	...	21	679	719	...	401	...	719	...
	Public Service Commission	16	...	744	...	726	...	14	...	12	1,496	1,512	287	8,767	9,054	10,566	775
	Status of Women—Office of the Co-ordinator	...	...	24	...	...	...	...	...	...	24	24	...	...	...	24	...
	<b>Total Ministry</b>	<b>5,350</b>	<b>...</b>	<b>1,798</b>	<b>79,340</b>	<b>1,508</b>	<b>...</b>	<b>459</b>	<b>...</b>	<b>54,012</b>	<b>137,117</b>	<b>142,467</b>	<b>108,670</b>	<b>14,932</b>	<b>123,602</b>	<b>266,069</b>	<b>2,126</b>



4	Citizenship and Immigration														
	Department	3	558	5,455	132,044	252,517	...	97	...	2,861	393,532	393,535	...	...	368
	Immigration and Refugee Board of Canada	2	...	373	...	...	37	16	...	...	426	428	...	...	428
		5	558	5,828	132,044	252,517	37	113	...	2,861	393,588	393,963	...	...	499
	Total Ministry														
5	Environment														
	Department	2,861	...	1,021	3,559	3,470	...	296	...	1,377	9,723	12,584	41,396	29,461	456
	Canadian Environmental Assessment Agency	3	...	85	...	...	...	...	...	39	124	127	668	55	...
		2,864	...	1,106	3,559	3,470	...	296	...	1,416	9,847	12,711	42,064	29,516	456
	Total Ministry														
6	Finance														
	Department	12	3,926,321	886	...	1	45,563	16	175,737	25,520	4,174,044	4,174,056	183	6,063	27,979
	Auditor General	21	...	91	...	825	...	2	...	14	932	953	...	...	43
	Office of the Superintendent of Financial Institutions	368	...	239	...	...	...	1	...	...	240	608	44,208	...	...
	Total Ministry	401	3,926,321	1,216	...	826	45,563	19	175,737	25,534	4,175,216	4,175,617	44,391	6,063	28,022
7	Fisheries and Oceans														
	Department	2,163	...	3,955	45,399	503	3,529	1,979	...	2,234	57,599	59,762	38,352	4,733	1,992
	Total Ministry														
8	Foreign Affairs and International Trade														
	Department	1	1,188	14,726	146,609	2,753	22,912	2,397	...	5,468	196,053	196,054	67,278	6,423	5,359
	Canadian International Development Agency	...	2,658	8,859	...	61	...	4	...	150	11,732	11,732	...	...	896
	Export Development Corporation	...	128,601	...	...	...	...	...	...	9,419	138,020	138,020	...	...	...
	International Joint Commission	...	...	212	...	...	...	...	...	102	314	314	...	...	...
9	Northern Pipeline Agency														
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	...	1	1	1	...	...	...
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	199	199	199	...	...	...
	Total Ministry	1	132,447	23,797	146,609	2,814	22,912	2,401	...	15,339	346,319	346,320	67,278	6,423	6,255
10	Governor General														
	Department	13	...	...	...	...	...	1	...	149	150	163	...	...	1
	Total Ministry														
11	Health														
	Department	231	...	6,276	1	2,129	3	281	...	7,008	15,098	15,929	52,154	2,558	482
	Hazardous Materials Information Review Commission	...	...	...	...	463	...	...	...	...	463	463	...	...	...
	Medical Research Council	...	...	628	...	...	...	1	...	28	657	657	...	...	28
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	...	667	667	667	...	...	...
12	Total Ministry														
	Department	231	...	6,904	1	2,592	3	282	...	7,703	17,485	17,716	52,154	2,558	510
	Total Ministry														

TABLE 4

# Ministerial Revenues by Main Classification—Continued

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures						
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues	
11	Human Resources Development Department	19	...	168,802	...	1,392	25	406	...	181,274	351,899	351,918	(27,317)	1,362,699	1,335,382	1,687,300	12,147	...
	Canada Industrial Relations Board	...	...	21	...	...	10	1	...	...	32	32	...	...	...	32	1	...
	Canadian Centre for Occupational Health and Safety	85	...	...	...	...	...	...	...	...	...	85	4,004	235	4,239	4,324	...	...
	Total Ministry	104	...	168,823	...	1,392	35	407	...	181,274	351,931	352,035	(23,313)	1,362,934	1,339,621	1,691,656	12,148	...
	Indian Affairs and Northern Development Department	406	16,820	35,061	16,090	1,624	201	134	...	11,702	81,632	82,038	...	...	...	82,038	394	...
Total Ministry	406	16,820	35,061	16,090	1,624	201	134	...	11,702	81,632	82,038	...	...	...	82,038	394	...	
13	Industry Department	872	10,684	115,826	288,528	36,236	1	408	...	37,570	489,253	490,125	92,972	5,662	98,634	588,759	4,290	...
	Atlantic Canada Opportunities Agency	6	887	28,231	...	6,176	...	13	...	1,062	36,369	36,375	...	...	...	36,375	3,650	...
	Canadian Space Agency	60	...	1,459	...	1,004	...	3	...	63	2,529	2,589	2,136	...	2,136	4,725	320	...
	Economic Development Agency of Canada for the Regions of Quebec	...	...	16,283	...	25,815	...	19	...	172	42,289	42,289	...	...	...	42,289	...	...
	National Research Council of Canada	1,313	...	189	...	38,967	10,330	65	...	27	49,578	50,891	...	...	...	50,891	(118)	...
	Natural Sciences and Engineering Research Council	...	...	112	...	...	...	3	...	...	115	115	...	...	...	115	...	...
	Social Sciences and Humanities Research Council	...	...	782	...	...	...	...	...	...	782	782	...	...	...	782	50	...
	Statistics Canada	869	...	50	...	...	...	22	...	1,063	1,135	2,004	17,757	48,024	65,781	67,785	...	...
	Western Economic Diversification	...	12	47,818	...	21,067	...	16	...	857	69,770	69,770	...	...	...	69,770	...	...
	Total Ministry	3,120	11,583	210,750	288,528	129,265	10,331	549	...	40,814	691,820	694,940	112,865	53,686	166,551	861,491	8,192	...
	14	Justice Department	105	...	(648)	3,561	3,797	...	39	...	1,551	8,300	8,405	...	...	...	8,405	(1,161)
Canadian Human Rights Commission		...	...	80	...	...	...	8	...	19	107	107	...	...	...	107	70	...
Commissioner for Federal Judicial Affairs		...	...	...	...	...	...	...	...	10,289	10,289	10,289	16	180	196	10,485	...	...
Federal Court of Canada		...	...	53	...	1,233	...	17	...	6,132	7,435	7,435	...	...	...	7,435	...	...
Law Commission of Canada		...	...	2	...	...	...	...	...	...	2	2	...	...	...	2	392	...

[illegible]

**Ministerial Revenues by Main Classification—Concluded**  
(in thousands of dollars)

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(2) Net gain on exchange amounts to \$94,369 and domestic coinage to \$

(2) Net gain on exchange amounts to \$94,369 and domestic coinage to \$81,368.



## Recapitulation of External Revenues by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Deferred revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
<b>TAX REVENUES—</b>											
Income tax—											
Personal	72,487,912	...	... <sup>(1)</sup>	...	...	72,487,912	...	...	5,219,470	...	77,707,382
Corporation	21,509,471	...	65,200	...	...	21,574,671	...	...	...	...	21,574,671
Other income tax revenues	2,901,278	...	...	...	...	2,901,278	...	...	...	...	2,901,278
	96,898,661	...	65,200	...	...	96,963,861	...	...	5,219,470	...	102,183,331
Employment insurance premiums	...	19,362,775	...	...	...	19,362,775	...	...	...	...	19,362,775
Excise taxes and duties—											
Goods and services tax	20,683,894	...	...	...	...	20,683,894	...	...	2,849,817	...	23,533,711
Energy taxes—											
Excise tax—Gasoline	4,263,584	...	...	...	...	4,263,584	...	...	...	...	4,263,584
Excise tax—Aviation gasoline and diesel fuel	452,639	...	...	...	...	452,639	...	...	...	...	452,639
	4,716,223	...	...	...	...	4,716,223	...	...	...	...	4,716,223
Customs import duties	2,359,396	...	...	...	(217)	2,359,179	...	...	...	...	2,359,179
Other excise taxes and duties—											
Excise duties	3,411,369	...	...	...	...	3,411,369	...	...	...	...	3,411,369
Miscellaneous excise taxes and duties	228,561	...	...	...	...	228,561	...	...	...	...	228,561
	3,639,930	...	...	...	...	3,639,930	...	...	...	...	3,639,930
	31,399,443	...	...	...	(217)	31,399,226	...	...	2,849,817	...	34,249,043
<b>TOTAL TAX REVENUES</b>	128,298,104	19,362,775	65,200	...	(217)	147,725,862	...	...	8,069,287	...	155,795,149

TABLE 4a

## Recapitulation of External Revenues by Main Classification—Concluded

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Deferred revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—											
Return on investments	4,888,941	...	129,237 <sup>(2)</sup>	...	(27,181)	4,990,997	41,406	...	...	40,061	5,072,464
Other non-tax revenues—											
Privileges, licences and permits	745,352	...	(50,059)	(114,924)	(4,274)	576,095	209,003	(694)	...	...	784,404
Refunds of previous years'											
expenditures	572,083	...	(57,585)	...	(58,620)	455,878	...	...	...	...	455,878
Service fees	485,010	...	(12,886)	1,285	(10,223)	460,186	1,399,098	3,563	...	...	1,862,847
Proceeds from sales	95,221	...	(594)	10	(112)	94,525	301,319	(35)	...	...	395,809
Proceeds from the disposal of											
surplus Crown assets	53,693	...	...	...	(11,034)	42,659	...	...	...	...	42,659
Domestic coinage	81,368	...	...	...	...	81,368	...	...	...	...	81,368
Net gain on exchange	94,369	...	...	...	...	94,369	1	...	...	...	94,370
Miscellaneous non-tax revenues	937,443	47,744	201,855	53	(37,969)	1,149,126	351,322	(1)	...	1,458,010	2,958,457
	3,064,539	47,744	77,731	(113,576)	(122,232)	2,954,206	2,260,743	2,833	...	1,458,010	6,675,792
TOTAL NON-TAX REVENUES	7,953,480	47,744	206,968	(113,576)	(149,413)	7,945,203	2,302,149	2,833	...	1,498,071	11,748,256
TOTAL REVENUES	136,251,584	19,410,519	272,168	(113,576)	(149,630)	155,671,065	2,302,149	2,833	8,069,287	1,498,071	167,543,405

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

(2) Includes an Exchange Fund Account adjustment of \$114 millions.

TABLE 5

## Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
17,995	1,420,084	80,494	(157,241)	2	Agriculture and Agri-Food Department	1,296,033	48,364	...	16,935
...	2,390	164	...		Canadian Dairy Commission	2,465	89	...	2,356
1	268,031	40,516	8,798		Canadian Food Inspection Agency	281,500	35,821	...	25
17,996	1,690,505	121,174	(148,443)		Total Ministry	1,579,998	84,274	...	16,960
11,566	908,755	216,666	508	3	Canadian Heritage Department	1,115,824	12,782	...	8,889
...	112,009	4,159	...		Canada Council	116,168	...	...	113,968
...	20,000	...	(20,000)		Canada Information Office	...	...	...	...
...	844,000	94,401	...		Canadian Broadcasting Corporation	896,435	41,966	...	806,485
...	78,226	237	...		Canadian Film Development Corporation	78,460	3	...	81,146
...	44,478	1,203	197		Canadian Museum of Civilization	45,878	...	...	46,685
...	19,529	1,228	91		Canadian Museum of Nature	20,848	...	...	22,768
...	4,573	2,400	626		Canadian Radio-television and Telecommunications Commission	7,535	62	...	4,817
5	45,015	3,726	404		National Archives of Canada	48,155	971	...	48,745
...	19,466	1,535	...		National Arts Centre Corporation	21,001	...	...	20,390
...	6,157	912	88		National Capital Commission	7,156	1	...	8,224
...	68,669	22,954	...		National Battlefields Commission	91,623	...	...	72,771
11,310	55,885	3,376	2,192		National Film Board	56,729	2,194	...	60,517
...	31,591	2,436	86		National Gallery of Canada	34,113	...	...	33,816
2	29,535	4,391	189		National Library	33,978	138	...	31,235
...	18,595	984	49		National Museum of Science and Technology	19,628	...	...	20,966
6,832	103,272	10,184	3,964		Public Service Commission	111,258	5,957	...	110,920
...	17,030	540	54		Status of Women—Office of the Coordinator	17,624	...	...	17,331
29,715	2,426,785	371,332	(11,552)		Total Ministry	2,722,413	64,074	...	29,793
51	645,838	62,869	25,564	4	Citizenship and Immigration Department	704,489	29,783	...	669,502
13	76,945	7,530	544		Immigration and Refugee Board of Canada	84,677	340	...	79,329
64	722,783	70,399	26,108		Total Ministry	789,166	30,123	...	748,831

Source and Disposition of Budgetary Authorities by Ministry—Continued  
(in thousands of dollars)

(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
228	494,273	76,907	2,756	5	Environment Department	564,646	9,400	...	...	118
3	8,140	1,568	195		Canadian Environmental Assessment Agency	9,757	149	...	...	...
231	502,413	78,475	2,951		Total Ministry	574,403	9,549	...	...	118
346,374	62,792,976	1,381,154	6,211,438	6	Finance Department	70,428,219	37,629	...	...	266,094
...	50,960	3,911	344		Auditor General	53,740	1,475	...	...	...
...	8,136	736	60		Canadian International Trade Tribunal	8,503	429	...	...	...
...	...	...	...		Office of the Superintendent of Financial Institutions	6,865	...	...	(43)	72,010
77,205	1,626	...	1		Total Ministry	70,497,327	39,533	(43)	...	338,104
423,579	62,853,698	1,385,801	6,211,843	70,497,327	39,533	(43)	...	...	64,439,890	
980	1,051,786	388,876	6,785	1,448,427	...	...	...	...	...	973
...	...	...	...	...	...	...	...	...	...	...
29,405	1,260,981	262,426	(8,160)	8	Foreign Affairs and International Trade Department	1,453,637	68,999	...	...	22,016
...	10,366	5,083	...		Canadian Commercial Corporation	15,443	6	...	...	...
...	...	...	...		Canadian International Development Agency	1,858,337	7,172	...	...	4
7	1,637,541	230,785	(2,820)		Export Development Corporation	22,234	...	...	...	1,803,687
...	130,000	...	(107,766)		International Development Research Centre	86,488	...	...	...	36,366
...	81,836	4,652	...		International Joint Commission	5,387	2,366	...	...	88,111
...	7,548	205	...		NAFTA Secretariat, Canadian Section	1,641	568	...	...	4,592
...	2,209	...	...		Northern Pipeline Agency	167	92	...	...	1,397
...	259	...	...		Total Ministry	3,443,334	79,203	...	...	170
29,412	3,130,740	503,151	(118,746)		3,443,334	79,203	...	...	...	3,363,774
2	11,706	1,272	16	12,996	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...
45	1,645,367	359,978	5,871	10	Health Department	1,994,758	16,475	...	...	28
...	...	...	...		Hazardous Materials Information Review Commission	1,218	177	...	...	...
...	1,160	87	...		Medical Research Council	271,367	29	...	...	1,247
2	227,302	44,197	44		Patented Medicine Prices Review Board	3,036	362	...	...	237,325
...	3,118	280	3,398		Total Ministry	2,270,379	17,043	...	...	2,900
47	1,876,947	404,542	5,915	2,287,451	...	...	...	...	...	29
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150	25,348,001	727,449	(41,070)	26,034,530	11	Human Resources Development Department	25,948,686	85,649	...	195	24,931,544
...	8,906	740	60	9,706		Canada Industrial Relations Board	9,606	99	...	1	8,596
...	1,698	...	...	1,698		Canadian Artists and Producers Professional Relations Tribunal	1,270	428	...	...	1,138
1	1,022	1,337	1	2,361		Canadian Centre for Occupational Health and Safety	2,339	22	...	...	2,174
151	25,359,627	729,526	(41,009)	26,048,295		Total Ministry	25,961,901	86,198	...	196	24,943,452
32,851	4,425,467	519,570	4,645	4,982,533	12	Indian Affairs and Northern Development Department	4,925,138	24,539	...	32,856	4,554,910
...	945	42	...	987		Canadian Polar Commission	956	31	...	...	968
32,851	4,426,412	519,612	4,645	4,983,520		Total Ministry	4,926,094	24,570	...	32,856	4,555,878
21,573	1,014,867	303,923	(7,782)	1,332,581	13	Industry Department	1,256,120	53,844	...	22,617	1,935,161
15	320,728	42,821	(1,518)	362,046		Atlantic Canada Opportunities Agency	360,667	1,376	...	3	325,906
1	273,037	78,721	243	352,002		Canadian Space Agency	341,290	10,711	...	1	228,964
...	1,253	100	...	1,353		Competition Tribunal	1,118	235	...	...	1,124
...	847	532	...	1,379		Copyright Board	1,350	29	...	...	1,040
6	342,001	89,700	(12,295)	419,412		Economic Development Agency of Canada for the Regions of Quebec	328,634	90,760	...	18	360,852
...	8,534	46	...	8,400		Enterprise Cape Breton Corporation	8,400	...	...	...	9,787
14,314	472,114	57,836	967	545,231		National Research Council of Canada	523,993	6,019	...	15,219	495,598
1	422,656	76,261	98	499,016		Natural Sciences and Engineering Research Council	498,492	521	...	3	435,448
...	91,527	14,300	49	105,876		Social Sciences and Humanities Research Council	102,498	3,378	...	...	94,719
...	4,950	54	...	5,004		Standards Council of Canada	5,004	...	...	...	5,111
...	315,904	26,596	2,643	345,143		Statistics Canada	335,922	9,217	...	4	294,826
2	313,626	(1,933)	636	312,331		Western Economic Diversification	267,313	45,017	...	1	334,694
35,912	3,581,864	688,957	(16,959)	4,289,774		Total Ministry	4,030,801	221,107	...	37,866	4,523,230
14	503,641	151,702	1,379	656,736	14	Justice Department	646,778	9,933	...	25	527,063
10	14,847	1,311	107	16,275		Canadian Human Rights Commission	16,121	146	...	8	14,786
...	2,191	625	...	2,816		Canadian Human Rights Tribunal	2,420	396	...	...	2,160
...	231,425	19,519	(1,173)	249,771		Commissioner for Federal Judicial Affairs	249,712	59	...	...	220,034
12	30,901	2,628	213	33,754		Federal Court of Canada	32,575	1,162	...	17	30,937
...	2,940	124	...	3,064		Law Commission of Canada	2,416	648	...	...	1,165
...	6,763	1,037	336	8,136		Offices of the Information and Privacy	8,092	44	...	...	6,447
...	14,685	674	153	15,512		Commissioners of Canada	15,424	88	...	...	14,278
1	10,358	2,640	58	13,057		Supreme Court of Canada	12,966	88	...	3	11,180
37	817,751	180,260	1,073	999,121		Total Ministry	986,504	12,564	...	53	828,050
5,907	9,382,721	872,685	86,845	10,348,158	15	National Defence	10,256,532	98,123	(6,917)	420	10,187,255
29	2,377,297	393,087	20,285	2,790,698	16	National Revenue	2,757,183	33,431	...	84	2,441,901

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Concluded  
(in thousands of dollars)

Available from previous years	Source of authorities			Total available for use	Section	Department or agency	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
36,875	482,562	69,533	(9,583)	579,387	17	Natural Resources Department	510,577	36,400	...	32,410
3	43,525	7,766	265	51,559		Atomic Energy Control Board	48,764	2,788	...	7
...	100,000	10,400	15,600	126,000		Atomic Energy of Canada Limited	126,000	...	...	...
...	3,358	40,662	...	44,020		Cape Breton Development Corporation	44,020	...	...	...
25	28,343	25,593	208	54,169		National Energy Board	53,159	1,010	...	...
36,903	657,788	153,954	6,490	855,135		Total Ministry	785,520	40,198	...	32,417
...	...	...	...	...	18	Parliament	...	...	...	...
...	44,691	5,237	2,244	52,172		The Senate	51,815	357	...	...
...	235,261	8,490	4,363	248,114		House of Commons	244,616	3,498	...	...
...	19,035	1,726	132	20,893		Library of Parliament	19,562	1,331	...	...
...	298,987	15,453	6,739	321,179		Total Ministry	315,993	5,186	...	296,502
25	73,417	11,018	436	84,896	19	Privy Council Department	83,057	1,815	...	24
...	14,209	917	871	15,997		Canadian Centre for Management Development	15,270	712	...	15
1	3,074	834	4	3,913		Canadian Intergovernmental Conference Secretariat	3,833	80	...	...
14	22,005	36,909	170	59,098		Canadian Transportation Accident Investigation and Safety Board	57,340	1,746	...	12
3	32,319	2,600	(2,908)	32,014		Chief Electoral Officer	31,989	25	...	...
...	10,291	986	70	11,347		Commissioner of Official Languages	10,951	396	...	...
...	...	44,600	...	44,600		Millennium Bureau of Canada	17,959	26,641	...	...
...	3,255	122	16	3,393		National Round Table on the Environment and the Economy	3,306	87	...	...
...	5,482	541	34	6,057		Public Service Staff Relations Board	5,593	463	...	1
...	1,389	125	...	1,514		Security Intelligence Review Committee	1,522	...	(8)	...
...	...	10,270	...	10,270		The Leadership Network	6,563	3,707	...	...
43	165,441	108,922	(1,307)	273,099		Total Ministry	237,383	35,672	(8)	52
790,887	1,795,725	192,156	169,235	2,948,003	20	Public Works and Government Services Department	2,030,321	72,499	...	845,183
...	...	...	20,041	20,041		Canada Information Office	19,268	773	...	...
...	1,932,967	...	...	1,932,967		Canada Mortgage and Housing Corporation	1,865,469	67,498	...	18,854
...	14,000	...	...	14,000		Canada Post Corporation	14,000	...	...	1,863,053
790,887	3,742,692	192,156	189,276	4,915,011		Total Ministry	3,929,058	140,770	...	3,775,824

21	Solicitor General									
	Department	138	82,675	9,640	72,897	...	3	153,492	17,647	136
	Canadian Security Intelligence Service	41	171,183	17,647	153,492	...	3	153,492	17,647	136
	Correctional Service	12,126	1,288,012	82,766	1,180,987	12,133	...	23,831	2,579	103
	National Parole Board	182	26,592	2,579	23,831	...	...	1,437	79,223	1,151,073
	Office of the Correctional Investigator	...	1,540	103	1,437	...	...	1,151,073	79,223	1,151,073
	Royal Canadian Mounted Police	5,034	1,235,350	79,223	1,151,073	...	...	1,151,073	79,223	1,151,073
	Royal Canadian Mounted Police External Review Committee	...	822	42	780	...	...	780	42	780
	Royal Canadian Mounted Police Public Complaints Commission	9	5,312	1,810	3,493	...	...	3,493	1,810	3,493
	<b>Total Ministry</b>	<b>17,550</b>	<b>2,811,486</b>	<b>193,810</b>	<b>2,587,990</b>	<b>12,136</b>	<b>2,587,990</b>	<b>193,810</b>	<b>2,587,990</b>	<b>12,136</b>
22	Transport	(51,059)	1,118,572	58,681	1,109,206	1,744	...	1,109,206	58,681	1,744
	Department	143	22,000	1,487	20,360	10	...	20,360	1,487	10
	Canadian Transportation Agency	...	983	63	920	...	...	920	63	...
	Civil Aviation Tribunal	(50,916)	1,141,555	60,231	1,130,486	1,754	...	1,130,486	60,231	1,754
	<b>Total Ministry</b>	<b>(50,916)</b>	<b>1,141,555</b>	<b>60,231</b>	<b>1,130,486</b>	<b>1,754</b>	<b>1,130,486</b>	<b>60,231</b>	<b>1,130,486</b>	<b>1,754</b>
23	Treasury Board	(51,506)	1,544,780	41,923	1,554,363	...	...	1,554,363	41,923	...
24	Veterans Affairs	3,848	2,008,046	39,684	1,964,490	24	...	1,964,490	39,684	24
	<b>Total Government</b>	<b>6,149,931</b>	<b>147,399,145</b>	<b>7,515,282</b>	<b>132,315,272</b>	<b>1,418,660</b>	<b>132,315,272</b>	<b>7,515,282</b>	<b>132,315,272</b>	<b>1,418,660</b>

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 6

## Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in			Total available for use	Section	Department or agency	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
2										
246,500	...	...	...	246,500	2	Agriculture and Agri-Food	(30,714)	...	277,214	(10,918)
9,018,329	...	...	(1,298,860)	7,719,469		Canadian Dairy Commission	(827,183)	...	8,546,652	(579,876)
9,264,829	...	...	(1,298,860)	7,965,969		Total Ministry	(857,897)	...	8,823,866	(590,794)
3										
...	10	...	...	10	3	Canadian Heritage Department	...	10	...	4,150
...	10	...	...	10		Total Ministry	...	10	...	4,150
4										
50,196	...	2,209	(2,209)	50,196	4	Citizenship and Immigration Department	(1,416)	...	51,612	4,562
50,196	...	2,209	(2,209)	50,196		Total Ministry	(1,416)	...	51,612	4,562
6										
1,811,330	140,050	635,048	143,366	2,729,794	6	Finance Department	863,068	16,702	1,850,024	410,294
5,605,000	...	...	...	5,605,000		Canada Deposit Insurance Corporation	(395,000)	...	6,000,000	(460,000)
7,416,330	140,050	635,048	143,366	8,334,794		Total Ministry	468,068	16,702	7,850,024	(49,706)
7										
30,000	...	...	...	30,000	7	Fisheries and Oceans Freshwater Fish Marketing Corporation	...	...	30,000	...
30,000	...	...	...	30,000		Total Ministry	...	...	30,000	...
8										
51,832	...	...	...	51,832	8	Foreign Affairs and International Trade Department	8,547	...	43,285	2,183
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	10,000	...
8,994,275	33,384	...	619,080	9,646,739		Canadian International Development Agency	152,242	92	9,494,405	179,183
23,854,914	152,600	...	(990,162)	23,017,352		Export Development Corporation	(2,134)	...	23,019,486	(34,030)
32,911,021	185,984	...	(371,082)	32,725,923		Total Ministry	158,655	92	32,567,176	147,336



12		Indian Affairs and Northern Development Department		53,812		5,201		78,675		51,095	
78,561	45,503	137,688	...	...	...	...	...	...	...	...	...
78,561	45,503	137,688	...	...	...	...	...	...	...	...	...
<b>Total Ministry</b>											
<b>13</b>											
Industry Department		2,750		...		800		1,950		...	
Business Development Bank of Canada		903,677		...		...		853,677		...	
853,677	...	...	...	...	...	...	...	...	...	...	...
855,627	800	906,427	...	...	...	800	...	855,627	...	...	...
<b>Total Ministry</b>											
National Defence		79,458		...		...		90,291		9,219	
79,458	...	...	...	...	...	...	...	...	...	...	...
<b>15</b>											
Natural Resources Department		37,926		...		...		37,662		14,878	
37,926	...	...	...	...	...	...	...	...	...	...	...
50,000	...	50,000	...	...	...	...	...	37,662	...	...	...
50,000	37,926	87,926	...	...	...	...	...	37,662	...	14,878	...
<b>Total Ministry</b>											
Public Works and Government Services Department		51,564		...		...		53,246		(997)	
51,564	...	...	...	...	...	...	...	...	...	...	...
(413,800)	...	413,800	...	...	...	...	...	...	...	...	...
420,000	...	420,000	...	...	...	...	...	500,000	...	...	...
49,978	...	25,000	...	...	...	...	...	75,000	...	(76)	...
521,542	(413,800)	438,800	546,542	...	...	...	...	628,246	...	(1,073)	...
<b>Total Ministry</b>											
Solicitor General Correctional Service		31		...		...		27		2	
31	...	...	...	...	...	...	...	...	...	...	...
31	...	...	...	...	...	...	...	...	...	...	...
<b>Total Ministry</b>											
Transport Department		110,000		...		10,000		10,000		...	
20,000	...	33,328	56,672	...	...	...	...	...	...	...	...
20,000	...	33,328	56,672	...	...	...	...	...	...	...	...
<b>Total Ministry</b>											
Veterans Affairs		600,799		...		...		602,642		(2,907)	
600,799	...	...	...	...	...	...	...	...	...	...	...
<b>Total Government</b>											
51,878,394	(3,527)	734,209	(1,033,313)	51,575,763	...	32,805	...	51,625,848	...	(413,238)	...

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

TABLE 7

## Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Available from previous years	Source of authorities			Total available for use	Section	Ministry	Disposition of authorities					
	As shown in	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year	
	Main Estimates											
...	901,674	149,730	6,084	1,057,488	2	Agriculture and Agri-Food	973,218	84,270	...	...	1,154,179	
17,996	788,831	(28,556)	(154,527)	623,744		Budgetary—Voted Statutory	606,780	4	...	16,960	757,528	
17,996	1,690,505	121,174	(148,443)	1,681,232			1,579,998	84,274	...	16,960	1,911,707	
9,264,829	...	...	(1,298,860)	7,965,969		Non-budgetary—Statutory	(857,897)	...	...	8,823,866	(590,794)	
...	2,350,915	371,332	(13,135)	2,709,112	3	Canadian Heritage	2,645,237	63,875	...	...	2,535,733	
29,715	75,870		1,583	107,168		Budgetary—Voted Statutory	77,176	199	...	29,793	64,980	
29,715	2,426,785	371,332	(11,552)	2,816,280			2,722,413	64,074	...	29,793	2,600,713	
	10	...	...	10		Non-budgetary—Voted	...	10	...	...	4,150	

4	Citizenship and Immigration									
	Budgetary—Voted Statutory									
	64	678,250	70,399	...	748,649	70,705	...	718,526	30,123	...
	64	44,533	...	26,108	...	...	...	70,640	...	...
5	Non-budgetary—Statutory									
	64	722,783	70,399	26,108	819,354	...	...	789,166	30,123	...
	50,196	...	2,209	(2,209)	50,196	...	...	(1,416)	...	...
	...	...	...	...	...	...	...	...	...	...
6	Environment									
	Budgetary—Voted Statutory									
	231	452,615	78,475	150	531,240	...	...	521,693	9,547	...
	231	49,798	...	2,801	52,830	...	...	52,710	2	...
7	Non-budgetary—Voted Statutory									
	231	502,413	78,475	2,951	584,070	...	...	574,403	9,549	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
8	Finance									
	Budgetary—Voted Statutory									
	423,579	1,578,973	215,893	...	1,794,866	...	...	1,755,388	39,521	(43)
	423,579	61,274,725	1,169,908	6,211,843	69,080,055	...	...	68,741,939	12	...
9	Non-budgetary—Voted Statutory									
	423,579	62,853,698	1,385,801	6,211,843	70,874,921	...	...	70,497,327	39,533	(43)
	...	12,000	9,100	202,442	223,542	...	...	206,840	16,702	...
	7,416,330	128,050	625,948	(59,076)	8,111,252	...	...	261,228	...	...
10	Non-budgetary—Voted Statutory									
	7,416,330	140,050	635,048	143,366	8,334,794	...	...	468,068	16,702	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
11	Fisheries and Oceans									
	Budgetary—Voted Statutory									
	980	962,699	388,876	...	1,351,575	...	...	1,237,801	113,774	...
	980	89,087	...	6,785	96,852	...	...	95,879	...	...
12	Non-budgetary—Voted Statutory									
	980	1,051,786	388,876	6,785	1,448,427	...	...	1,333,680	113,774	...
	30,000	...	...	...	30,000	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
13	Foreign Affairs and International Trade									
	Budgetary—Voted Statutory									
	29,412	2,719,132	431,951	...	3,151,083	...	...	3,071,899	79,184	...
	29,412	411,608	71,200	(118,746)	393,474	...	...	371,435	19	...
14	Non-budgetary—Voted Statutory									
	29,412	3,130,740	503,151	(118,746)	3,544,557	...	...	3,443,334	79,203	...
	51,832	3,250	...	149,084	204,166	...	...	160,789	92	...
	32,859,189	182,734	...	(520,166)	32,521,757	...	...	(2,134)	...	...
15	Non-budgetary—Voted Statutory									
	32,911,021	185,984	...	(371,082)	32,725,923	...	...	158,655	92	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
16	Governor General									
	Budgetary—Voted Statutory									
	2	10,220	1,272	...	11,492	...	...	11,461	31	...
	2	1,486	...	16	1,504	...	...	1,502	1	...
17	Non-budgetary—Voted Statutory									
	2	11,706	1,272	16	12,996	...	...	12,963	32	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...
18	Health									
	Budgetary—Voted Statutory									
	47	1,815,710	404,542	148	2,220,400	...	...	2,203,357	17,043	...
	47	61,237	...	5,767	67,051	...	...	67,022	...	...
19	Non-budgetary—Voted Statutory									
	47	1,876,947	404,542	5,915	2,287,451	...	...	2,270,379	17,043	...
	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued  
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
...	1,364,607	563,068	18,734	11	Human Resources Development Budgetary—Voted Statutory	1,860,211	86,198	...	...	1,647,064
151	23,995,020	166,458	(59,743)			24,101,690	...	...	196	23,296,388
151	25,359,627	729,526	(41,009)			25,961,901	86,198	...	196	24,943,452
...	4,261,511	519,612	150	12	Indian Affairs and Northern Development Budgetary—Voted Statutory	4,756,713	24,560	...	...	4,217,542
32,851	164,901	...	4,495			169,381	10	...	32,856	338,336
32,851	4,426,412	519,612	4,645			4,926,094	24,570	...	32,856	4,555,878
78,561	45,503	13,624	...		Non-budgetary—Voted	53,812	5,201	...	78,675	51,095
...	3,166,341	648,457	15	13	Industry Budgetary—Voted Statutory	3,593,734	221,079	...	...	3,317,107
35,912	415,523	40,500	(16,974)			437,067	28	...	37,866	1,206,123
35,912	3,581,864	688,957	(16,959)			4,030,801	221,107	...	37,866	4,523,230
1,950	800	...	2,750		Non-budgetary—Voted	...	800	...	1,950	...
853,677	...	50,000	...		Statutory	50,000	...	...	853,677	...
855,627	800	50,000	...			50,000	800	...	855,627	...
...	551,707	162,260	279	14	Justice Budgetary—Voted Statutory	701,694	12,552	...	...	583,965
37	266,044	18,000	794			284,810	12	...	53	244,085
37	817,751	180,260	1,073			986,504	12,564	...	53	828,050
...	8,689,654	872,685	380	15	National Defence Budgetary—Voted Statutory	9,471,513	98,123	(6,917)	...	9,404,936
5,907	693,067	...	86,465			785,019	...	...	420	782,319
5,907	9,382,721	872,685	86,845			10,256,532	98,123	(6,917)	420	10,187,255
79,458	...	...	...		Non-budgetary—Voted	(10,833)	...	...	90,291	9,219





TABLE 7

**Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded**  
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates								Used in the previous year
<b>23 Treasury Board Budgetary—Voiced Statutory</b>									
...	1,344,958	41,923	(69,270)			771,314	546,297	...	726,020
...	209,405	...	17,764			227,169	...	...	424,561
...	1,554,363	41,923	(51,506)			998,483	546,297	...	1,150,581
<b>24 Veterans Affairs Budgetary—Voiced Statutory</b>									
...	1,934,158	39,684	2,068			1,964,650	11,260	...	1,909,920
24	30,332	...	1,780			32,111	...	...	24,826
24	1,964,490	39,684	3,848			1,996,761	11,260	...	1,934,746
600,799	...	...	...		Non-budgetary—Statutory	(1,843)	...	...	602,642 (2,907)
<b>Total Government Budgetary—Voiced Statutory</b>									
...	42,422,645	6,041,919	(66,975)			46,661,021	1,743,536	(6,968)	44,953,986
1,418,660	89,892,627	1,473,363	6,216,906			97,602,961	23,413	...	92,440,250
1,418,660	132,315,272	7,515,282	6,149,931			144,263,982	1,766,949	(6,968)	137,394,236
293,396	99,489	56,052	408,198		Non-budgetary—Voiced Statutory	546,260 (629,150)	22,805 10,000	...	510,874 (924,112)
51,584,998	(103,016)	678,157	(1,441,511)			(82,890)	32,805	...	51,337,778 (413,238)
51,878,394	(3,527)	734,209	(1,033,313)			47,207,281	1,766,341	(6,968)	45,464,860
293,396	42,522,134	6,097,971	341,223		Voted Statutory	96,973,811	33,413	...	91,516,138
53,003,658	89,789,611	2,151,520	4,775,395			144,181,092	1,799,754	(6,968)	136,980,998
53,297,054	132,311,745	8,249,491	5,116,618		Total Government				

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

# APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
<b>2</b>		<b>Agriculture and Agri-Food</b>		
		<b>Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29,1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the community pastures program and from the administration of the net income stabilization account	361,286,000	
	1a	Operating expenditures and, pursuant to paragraph 29,1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the community pastures program and from the administration of the net income stabilization account		4,110,000
	1b	Operating expenditures—To authorize the transfer of \$20,237,000 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		24,683,079
	1c	Operating expenditures—To authorize the transfer of \$20,962,965 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	5	Capital expenditures	38,545,000	
	5b	Capital expenditures		1,787,000
	5c	Capital expenditures—To authorize the transfer of \$599,999 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	275,943,900	
	10a	The grants listed in the Estimates and contributions		66,270,000
	11a	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive a debt due to Her Majesty in right of Canada amounting to \$13,800,000 in respect of advances made to the Crop Reinsurance Fund for Saskatchewan pursuant to the <i>Farm Income Protection Act</i>		13,800,000
	11c	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive a debt due to Her Majesty in right of Canada amounting to \$641,999 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i> —To authorize the transfer of \$641,999 from Agriculture and Agri-Food Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
		<b>Canadian Dairy Commission</b>		
	15	Program expenditures	2,390,000	68,533
	15b	Program expenditures		95,213
	15c	Program expenditures		
		<b>Canadian Food Inspection Agency</b>		
	20	Operating expenditures and contributions	213,085,000	32,166,834
	20b	Operating expenditures and contributions		5,666,600
	20c	Operating expenditures and contributions	10,424,000	1,082,535
	25	Capital expenditures		
	25b	Capital expenditures		
		<b>Total Ministry—Budgetary</b>	<b>901,673,900</b>	<b>149,729,797</b>
		<b>Non-budgetary</b>	<b>**</b>	<b>**</b>

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
3		<b>Canadian Heritage</b>		
		<b>Department</b>		
		<i>Canadian Heritage Program</i>		
	1	Operating expenditures and authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	96,322,000	860,000
	1a	Operating expenditures		15,944,634
	1b	Operating expenditures		24,684,866
	1c	Operating expenditures		
	5	The grants listed in the Estimates and contributions	463,875,479	59,050,000
	5a	Contributions		40,495,000
	5b	The grants listed in the Estimates and contributions		3,488,397
	5c	The grants listed in the Estimates		
	10	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	47,300,000	
	L15	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	10,000	
		<i>Parks Canada Program</i>		
	20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from Parks Canada operations	154,806,000	8,342,302
	20b	Operating expenditures		51,315,669
	20c	Operating expenditures and contributions		
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance	100,471,000	100,000
	25b	Capital expenditures		12,385,000
	25c	Capital expenditures		
		<b>Canada Council</b>		
	30	Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	112,009,000	
	30b	Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		4,000,000
	30c	Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		159,375
		<b>Canada Information Office</b> <sup>(1)</sup>		
	35	Program expenditures	19,181,000	
		<b>Canadian Broadcasting Corporation</b>		
	40	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	745,531,000	
	40b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		92,401,000
	45	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	



50	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	94,469,000	
50b	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		2,000,000
50c	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service—To authorize the transfer of \$36,484,999 from Canadian Heritage Vote 40, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	<b>Canadian Film Development Corporation</b>		
55	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	78,226,000	237,000
55c	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>		
	<b>Canadian Museum of Civilization</b>		
60	Payments to the Canadian Museum of Civilization for operating and capital expenditures	44,478,000	1,118,696
60b	Payments to the Canadian Museum of Civilization for operating expenditures		84,427
60c	Payments to the Canadian Museum of Civilization for operating and capital expenditures		
	<b>Canadian Museum of Nature</b>		
65	Payments to the Canadian Museum of Nature for operating and capital expenditures	19,529,000	139,405
65b	Payments to the Canadian Museum of Nature for operating expenditures		1,088,194
65c	Payments to the Canadian Museum of Nature for operating and capital expenditures		
	<b>Canadian Radio-television and Telecommunications Commission</b>		
70	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:		
	(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and		
	(b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board		
70b	Program expenditures		886,079
70c	Program expenditures		1,513,727
	<b>National Archives of Canada</b>		
75	Program expenditures, the grants listed in the Estimates and contributions	39,719,000	1,489,335
75b	Program expenditures		2,236,219
75c	Program expenditures		
	<b>National Arts Centre Corporation</b>		
80	Payments to the National Arts Centre Corporation	19,466,000	1,464,033
80b	Payments to the National Arts Centre Corporation		71,315
80c	Payments to the National Arts Centre Corporation		
	<b>National Battlefields Commission</b>		
85	Program expenditures	5,228,000	870,000
85b	Program expenditures		41,969
85c	Program expenditures		
	<b>National Capital Commission</b>		
90	Payment to the National Capital Commission for operating expenditures	37,400,000	1,346,669
90b	Payment to the National Capital Commission for operating expenditures		5,287,457
90c	Payment to the National Capital Commission for operating expenditures	18,009,000	15,000,000
95	Payment to the National Capital Commission for capital expenditures		
95b	Payment to the National Capital Commission for capital expenditures		
100	Payment to the National Capital Commission for grants and contributions	13,260,000	1,320,000
100c	Payment to the National Capital Commission for grants and contributions		
	<b>National Film Board</b>		
105	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	55,510,000	2,658,401
105b	National Film Board Revolving Fund—Operating loss		718,000
105c	National Film Board Revolving Fund—Operating loss		

Authorities Granted in Current Year Appropriation Acts—Continued

As shown in

15	Immigration and Refugee Board of Canada			66,461,000	7,530,000
15c	Program expenditures				
	Program expenditures				
	Total Ministry—Budgetary			678,250,000	70,399,045
	Non-budgetary			...	...
5	Environment				
	Department				
1	Operating expenditures, and				
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Board;				
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;				
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;				
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;				
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and				
	(f) pursuant to paragraph 29 (2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the activities of the department but limited for the Administration activity, to the provision of information products and professional services including informatics services				
1a	Operating expenditures				
1b	Operating expenditures				
1c	Operating expenditures—To authorize the transfer of \$2,250,969 from Environment Vote 5, and \$4,867,057 from Environment Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of				
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property				
5b	Capital expenditures				
10	The grants listed in the Estimates and contributions				
10a	Contributions				
10b	Contributions				
	Canadian Environmental Assessment Agency				
15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services, training and information publications by the Canadian Environmental Assessment Agency				
	Agency				
15b	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency				
	Total Ministry—Budgetary				
	Non-budgetary				
	452,615,000				
	78,475,164				
6	Finance				
	Department				
	<i>Economic, Social and Financial Policies Program</i>				
1	Program expenditures and authority to expend revenues received during the fiscal year				
1b	Program expenditures and authority to expend revenues received during the fiscal year				
5	The grants listed in the Estimates and contributions				
L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$195,155,000 to the International Development Association				
L11a	Issuance of a demand note to the European Bank for Reconstruction and Development				
	1				
	6,246,215				
	281,200,000				
	1				

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
L11b		Payment not to exceed US \$6,315,572 to the European Bank for Reconstruction and Development, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$9,100,000 on June 15, 1998		9,100,000
L15		Payments in respect of Canada's equity interest in the Hibernia Project	12,000,000	
20		<i>Federal-Provincial Transfers Program</i> Transfer Payments to the Territorial Governments—Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial Government in the current fiscal year	1,134,000,000	205,000,000
20c		Transfer Payments to the Territorial Governments	40,000,000	
25		Federal-Provincial Transfers—The grants listed in the Estimates		
30		<i>Auditor General</i> Program expenditures and contributions	44,378,000	3,911,077
30b		Program expenditures		
35		<i>Canadian International Trade Tribunal</i> Program expenditures	6,951,000	348,100
35b		Program expenditures		387,881
35c		Program expenditures		
40		<i>Office of the Superintendent of Financial Institutions</i> Program expenditures	1,625,000	
		<b>Total Ministry—Budgetary</b>	<b>1,578,973,000</b>	<b>215,893,273</b>
		<b>Non-budgetary</b>	<b>12,000,001</b>	<b>9,100,001</b>
7		<b>Fisheries and Oceans</b>		
		<b>Department</b>		
1		Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	793,631,000	53,119,642
1b		Operating expenditures		
1c		Operating expenditures—To authorize the transfer of \$13,418,000 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 1998-99</i> and \$45,780,043 from Fisheries and Oceans Vote 10b, <i>Appropriation Act No. 4, 1998-99</i> for the purposes of this Vote		1
5		Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	127,474,000	4,549,000
5b		Capital expenditures		



10	The grants listed in the Estimates and contributions	41,594,000	331,208,000
10b	Contributions		
	<b>Total Ministry—Budgetary</b>	<b>962,699,000</b>	<b>388,876,643</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
8	<b>Foreign Affairs and International Trade</b>		
	<b>Department</b>		
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; and specialized consular services	809,752,000	15,226,602 56,265,574
1b	Operating expenditures		
1c	Operating expenditures	81,661,000	49,660,051
5	Capital expenditures		21,390,800
5a	Capital expenditures		3,598,200
5b	Capital expenditures		
5c	Capital expenditures		
10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1997, which is	288,570,000	85,493,325 15,792,000
10b	The grants listed in the Estimates and contributions		
10c	Contributions		
	<b>Canadian Commercial Corporation</b>		
15	Program expenditures	10,366,000	5,083,002
15c	Program expenditures		
	<b>Canadian International Development Agency</b>		
20	Operating expenditures and authority to: <ul style="list-style-type: none"> <li>(a) engage persons for service in developing countries and in countries in transition; and</li> <li>(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended or any other regulations that may be made by the Governor in Council with respect to: <ul style="list-style-type: none"> <li>(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,</li> <li>(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and</li> <li>(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition</li> </ul> </li> </ul>	96,498,355	3,445,501 3,545,448
20b	Operating expenditures		
20c	Operating expenditures		

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
21c		Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$24,580,000 representing reductions to the principal balances owed by four debtors: Honduras, \$18,160,000; Costa Rica, \$2,270,000; Columbia, \$2,750,000; Dominican Republic, \$1,400,000		24,580,000
22c		Capital expenditures		19,200,000
25		The grants and contributions listed in the Estimates and payments to International Financial Institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services		
25b		The grants listed in the Estimates and contributions	1,341,069,000	
25c		The grants listed in the Estimates		6,930,550
L30		The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$135,200,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts		116,883,541
L30c		To increase the ceiling on the issuance of non-interest bearing, non-negotiable demand notes that may be issued in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , from \$135,200,000 authorized by Canadian International Development Agency Vote L30, <i>Appropriation Act No. 2, 1998-99</i> to \$137,800,000 for the purpose of contributions to the International Financial Institution Fund Accounts	1	
L35		Payment not to exceed US \$2,252,954 to Multilateral Development Banks, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,250,065 on January 23, 1998, and to confirm that Canada's callable capital related to this payment is US \$109,406,302 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$59,302,744 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$563,405,213	3,250,065	
		<b>International Development Research Centre</b>		
40		Payments to the International Development Research Centre	81,836,000	
40b		Payments to the International Development Research Centre		4,307,000
40c		Payments to the International Development Research Centre		345,000
		<b>International Joint Commission</b>		
45		Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality Program expenditures	7,080,000	205,000
45b		Program expenditures		
50		NAFTA Secretariat, Canadian Section	2,064,000	
		Program expenditures		
55		Northern Pipeline Agency		
		Program expenditures	235,000	
		<b>Total Ministry—Budgetary</b>	<b>2,719,131,355</b>	<b>431,951,394</b>
		<b>Non-budgetary</b>	<b>3,250,066</b>	<b>1</b>

**Governor General**

Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their death, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General

10,220,000 67,428  
1,204,239

1b  
1c

10,220,000 1,271,667  
...

**Total Ministry—Budgetary**  
**Non-budgetary**

10

**Health****Department**

1 Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services

867,573,000

1a Operating expenditures

12,324,600

1b Operating expenditures

120,595,443

1c Operating expenditures

19,516,851

5 The grants listed in the Estimates and contributions

717,993,100

5a The grants listed in the Estimates and contributions

70,864,000

5b The grants listed in the Estimates and contributions

19,381,670

5c The grants listed in the Estimates

117,295,324

**Hazardous Materials Information Review Commission**

10 Program expenditures

995,000

10b Program expenditures

51,500

10c Program expenditures

35,480

**Medical Research Council**

15 Operating expenditures

8,239,000

15a Operating expenditures

476,700

15b Operating expenditures

665,323

15c Operating expenditures—To authorize the transfer of \$2,000,000 from Health Vote 20, *Appropriation Act No. 2, 1998-99*

1

20 for the purposes of this Vote

218,212,000

20 The grants listed in the Estimates

20a The grants listed in the Estimates

39,500,000

20b The grants listed in the Estimates

3,555,000

**Patented Medicine Prices Review Board**

25 Program expenditures

2,698,000

25b Program expenditures

225,615

25c Program expenditures

54,860

**Total Ministry—Budgetary**  
**Non-budgetary**

1,815,710,100 404,542,367  
...

11

**Human Resources Development****Department****Corporate Services Program**

1 Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account

82,636,000

1b Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account

24,355,530

1c Program expenditures—To authorize the transfer of \$9,621,999 from Human Resources Development Vote 10, *Appropriation Act No. 2, 1998-99* for the purposes of this Vote

1

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Human Resources Investment and Insurance Program</i>		
	5	Operating expenditures and authority to make recoverable expenditures on behalf of the Employment Insurance Account	131,745,000	1,000,000
	5a	Operating expenditures		68,831,913
	5b	Operating expenditures and authority to make recoverable expenditures on behalf of the Employment Insurance Account		
	5c	Operating expenditures—To authorize the transfer of \$7,366,134 from Human Resources Development Vote 10,		
		<i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister of Human Resources Development and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such works	1,018,347,000	45,107,919
	10a	The grants listed in the Estimates and contributions		
	10b	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister of Human Resources Development and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such works		414,530,000
	10c	The grants listed in the Estimates		1
		<i>Labour Program</i>		
	15	Program expenditures, the expenses of delegates engaged in activities related to Canada's role in international labour affairs and the grants listed in the Estimates and contributions	44,795,000	309,345
	15b	Program expenditures		
	15c	Program expenditures—To authorize the transfer of \$3,568,999 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
		<i>Income Security Program</i>		
	20	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account	76,806,000	6,856,200
	20b	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account		
	20c	Program expenditures—To authorize the transfer of \$17,487,999 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
		<i>Canada Industrial Relations Board</i> <sup>(2)</sup>		
	25	Program expenditures	7,728,000	740,100
	25c	Program expenditures		
		<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
	30	Program expenditures	1,528,000	
		<i>Canadian Centre for Occupational Health and Safety</i>		
	35	Program expenditures	1,022,000	874,505
	35b	Program expenditures		462,758
	35c	Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>1,364,607,000</b>	<b>563,068,275</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



## Indian Affairs and Northern Development

## Department

1	Administration Program Program expenditures and contributions Program expenditures Program expenditures—To authorize the transfer of \$3,017,091 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of	63,272,000	3,814,344
1b			6,922,059
1c			
5	Indian and Inuit Affairs Program Operating expenditures, and Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	219,317,000	17,851,301
5b	Operating expenditures		1
5c	Operating expenditures—To authorize the transfer of \$10,485,788 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		
6b	Pursuant to section 25 of the <i>Financial Administration Act</i> to write off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to \$291,209 representing the principal of 5 accounts owed by 5 debtors arising from direct loans made from Loans to Native Claimants under Indian Affairs and Northern Development, Vote L20, <i>Appropriation Act No. 2, 1991-92</i>		291,209
7c	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$291,209 representing the principal of five accounts owed by five debtors arising from direct loans made from Loans to Native Claimants under Indian Affairs and Northern Development, Vote L20, <i>Appropriation Act No. 2, 1991-92</i> — To authorize the transfer of \$291,208 from Indian Affairs and Northern Development Vote 6b, <i>Appropriation Act No. 4, 1998-99</i> for the purposes of this Vote		1
8c	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off from the Accounts of Canada certain debts and obligations due to Her Majesty in right of Canada amounting to: (a) \$83,937 representing the principal of eight accounts owed by six debtors arising from direct loan made from the Indian Economic Development Account established by Indian Affairs and Northern Development, Vote L53b, <i>Appropriation Act No. 1, 1970</i> ; (b) \$12,000 representing the principal balance of one account owed by one debtor arising from a direct loan made from the Indian Housing Assistance Account, established by Indian Affairs and Northern Development, Vote L51a, <i>Appropriation Act No. 9, 1966</i> —To authorize the transfer of \$97,936 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Inuit bands in the construction of housing and other buildings		250,000
10b	Capital expenditures	5,000,000	

## 1.50 SUMMARY TABLES

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	15	The grants listed in the Estimates and contributions	3,783,017,000	356,075,000
	15a	The grants listed in the Estimates and contributions		94,981,688
	15b	The grants listed in the Estimates and contributions		1
	15c	The grants listed in the Estimates		
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	21,503,000	
	L20b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		13,127,000
	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	24,000,000	497,000
	L26b	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders		
	30	<i>Northern Affairs Program</i> Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	83,507,000	3,540,819
	30b	Operating expenditures		28,657,916
	30c	Operating expenditures	90,939,900	
	35	The grants listed in the Estimates and contributions		
	35c	Contributions—To authorize the transfer of \$25,596,764 from Indian Affairs and Northern Development Vote 15, and \$3,000,000 from Indian Affairs and Northern Development Vote 40, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		4,185,181
	40	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
	40b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		3,000,000
		<b>Canadian Polar Commission</b>	858,000	42,100
	45	Program expenditures and contributions		
	45b	Program expenditures	4,261,510,900	519,611,621
		<b>Total Ministry—Budgetary</b>	45,503,000	13,624,000
		<b>Non-budgetary</b>		
13		<b>Industry</b>		
		<b>Department</b>		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>	426,162,000	65,717,954
	1b	Operating expenditures		28,476,560
	1c	Operating expenditures	473,012,000	
	5	The grants listed in the Estimates and contributions		47,412,000
	5b	Contributions		126,817,000
	5c	The grants listed in the Estimates		
	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	

Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*

L15			500,000	
		<b>Atlantic Canada Opportunities Agency</b>		
20		Operating expenditures	47,084,000	2,051,050
20b		Operating expenditures		
25		The grants listed in the Estimates and contributions	258,918,000	30,570,474
25b		Contributions		8,000,000
25c		Contributions		
		<b>Canadian Space Agency</b>		
30		Operating expenditures	72,934,000	6,326,485
30b		Operating expenditures		
35		Capital expenditures	172,364,000	72,394,219
35b		Capital expenditures		
40		The grants listed in the Estimates and contributions	22,988,000	
40c		Contributions—To authorize the transfer of \$199,999 from Industry Vote 35, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
		<b>Competition Tribunal</b>		
45		Program expenditures	1,132,000	100,373
45c		Program expenditures		
		<b>Copyright Board</b>		
50		Program expenditures	720,000	532,376
50b		Program expenditures		
		<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
55		Operating expenditures	29,727,000	3,500,000
55a		Operating expenditures		1
55b		Operating expenditures—To authorize the transfer of \$1,346,380 from Industry Vote 60, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		
55c		Operating expenditures—To authorize the transfer of \$853,045 from Industry Vote 60, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
60		The grants listed in the Estimates and contributions	216,375,778	
60a		Contributions		63,200,000
60c		The grants listed in the Estimates		1
		<b>Enterprise Cape Breton Corporation</b>		
65		Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	8,354,000	46,000
65c		Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>		
		<b>National Research Council of Canada</b>		
70		Operating expenditures	219,969,000	6,450,000
70a		Operating expenditures		
70b		Operating expenditures—To authorize the transfer of \$2,459,484 from Industry Vote 80, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		9,230,015
70c		Operating expenditures		6,359,210
75		Capital expenditures	34,816,000	
75b		Capital expenditures—To authorize the transfer of \$539,999 from Industry Vote 80, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
75c		Capital expenditures		16,000,000
80		The grants listed in the Estimates and contributions	136,423,000	12,550,000
80a		Contributions		7,247,000
80c		The grants listed in the Estimates and contributions		
		<b>Natural Sciences and Engineering Research Council</b>		
85		Operating expenditures	15,992,000	2,281,178
85b		Operating expenditures		784,457
85c		Operating expenditures		

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	90	The grants listed in the Estimates	404,790,000	71,000,000
	90a	The grants listed in the Estimates		1,195,540
	90b	The grants listed in the Estimates		1,000,000
	90c	The grants listed in the Estimates		
		<b>Social Sciences and Humanities Research Council</b>		
	95	Operating expenditures	6,409,000	625,000
	95a	Operating expenditures		1,556,852
	95b	Operating expenditures		
	95c	Operating expenditures—To authorize the transfer of \$437,414 from Industry Vote 100, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	100	The grants listed in the Estimates	84,201,000	8,300,000
	100a	The grants listed in the Estimates		3,817,500
	100b	The grants listed in the Estimates		
	100c	The grants listed in the Estimates		1
		<b>Standards Council of Canada</b>		
	105	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	4,950,000	54,000
	105c	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>		
		<b>Statistics Canada</b>		
	110	Program expenditures and authority to expend revenues received during the fiscal year	263,842,000	17,151,215
	110b	Program expenditures		9,444,684
	110c	Program expenditures		
		<b>Western Economic Diversification</b>		
	115	Operating expenditures	33,915,000	1,622,850
	115b	Operating expenditures		
	120	The grants listed in the Estimates and contributions	231,263,000	16,643,304
	120b	Contributions		
		<b>Total Ministry—Budgetary</b>	3,166,340,778	648,457,303
		<b>Non-budgetary</b>	800,000	..
14		<b>Justice</b>		
		<b>Department</b>		
	1	Operating expenditures	193,805,000	95,548,185
	1a	Operating expenditures		23,461,649
	1b	Operating expenditures		
	1c	Operating expenditures—To authorize the transfer of \$12,707,680 from Justice Vote 5, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		12,551,750
	5	The grants listed in the Estimates and contributions	283,651,499	19,700,000
	5a	The grants listed in the Estimates and contributions		439,863
	5b	The grants listed in the Estimates and contributions		
	5c	The grants listed in the Estimates		1



10 10b 10c	<b>Canadian Human Rights Commission</b>			
	Program expenditures		12,874,000	618,354
	Program expenditures			692,363
30 30c	<b>Canadian Human Rights Tribunal <sup>(3)</sup></b>			
	Program expenditures		2,076,000	624,833
15	<b>Commissioner for Federal Judicial Affairs</b>			
	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		3,855,000	
	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i>			1,224,664
15b 15c	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i>			
	Canadian Judicial Council—Operating expenditures		499,000	120,290
20 20b	Canadian Judicial Council—Operating expenditures			173,776
	<b>Federal Court of Canada</b>			
25 25b 25c	Program expenditures		27,002,000	1,542,134
	Program expenditures			1,085,846
	Program expenditures			
35 35b	<b>Law Commission of Canada</b>			
	Program expenditures		2,791,000	124,493
40 40b 40c	<b>Offices of the Information and Privacy Commissioners of Canada</b>			
	Program expenditures		5,760,000	762,497
	Program expenditures			274,780
45 45b	<b>Supreme Court of Canada</b>			
	Program expenditures		10,090,000	673,849
50 50b 50c	<b>Tax Court of Canada</b>			
	Program expenditures		9,304,000	2,310,557
	Program expenditures			330,027
15	<b>Total Ministry—Budgetary</b>		551,707,499	162,260,011
	<b>Non-budgetary</b>		...	...
	<b>National Defence</b>			
15 1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$15,816,654,315 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$7,127,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materiel supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes			
	Operating expenditures		6,875,690,000	218,068,440

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
16	1c	Operating expenditures—To authorize the transfer of \$8,007,001 from National Defence Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		143,209,203
	5	Capital expenditures	1,643,885,317	91,000,000
	5b	Capital expenditures		
	5c	Capital expenditures—To authorize the transfer of \$16,992,999 from National Defence Vote 10, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	170,078,998	
	10a	Contributions		183,400,000
	10b	The grants listed in the Estimates and contributions		237,006,923
		<b>Total Ministry—Budgetary</b>	<b>8,689,654,315</b>	<b>872,684,567</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
17		<b>National Revenue</b>		
	1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i>	1,891,704,000	113,129,970
	1b	Operating expenditures—To authorize the transfer of \$4,217,000 from National Revenue Vote 5, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		254,706,559
	1c	Operating expenditures		
	5	Capital expenditures	13,727,000	
	10	Contributions	92,750,000	
	10b	Contributions		2,250,000
		<b>Total Ministry—Budgetary</b>	<b>1,998,181,000</b>	<b>370,086,529</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
17		<b>Natural Resources</b>		
		<b>Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	372,776,000	20,000,000
	1a	Operating expenditures		23,918,927
	1b	Operating expenditures		
	5	Capital expenditures	12,591,000	
	10	The grants listed in the Estimates and contributions	42,631,000	
	10a	Contributions		
	10b	The grants listed in the Estimates and contributions		
	10c	The grants listed in the Estimates		
	L15	Loan to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes		20,000,000
				1,675,000
				1
		<b>Atomic Energy Control Board</b>		
	20	Program expenditures, the grants listed in the Estimates and contributions	37,926,000	
	20b	Program expenditures	38,397,000	7,766,233

25	<b>Atomic Energy of Canada Limited</b>		100,000,000	10,400,000
	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
25b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
30	<b>Cape Breton Development Corporation</b>		3,358,000	40,662,000
	Payments to the Cape Breton Development Corporation for operating and capital expenditures			
30c	Payments to the Cape Breton Development Corporation for operating and capital expenditures			
35	<b>National Energy Board</b>		24,343,000	25,338,120
35b	Program expenditures			
	Program expenditures			
	<b>Total Ministry—Budgetary</b>		<b>594,096,000</b>	<b>149,760,281</b>
	<b>Non-budgetary</b>		<b>37,926,000</b>	<b>**</b>
18	<b>Parliament</b>			
	<b>The Senate</b>			
1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates		28,244,900	
1b	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates			3,261,200
1c	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate			1,975,500
	<b>House of Commons</b>			
5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons		159,047,700	4,116,100
5b	Program expenditures			
	<b>Library of Parliament</b>			
10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament		16,417,000	
10b	Program expenditures			1,726,000
	<b>Total Ministry—Budgetary</b>		<b>203,709,600</b>	<b>11,078,800</b>
	<b>Non-budgetary</b>		<b>***</b>	<b>***</b>
19	<b>Privy Council</b>			
	<b>Department</b>			
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions		65,162,000	8,277,676
1b	Program expenditures and contributions			
1c	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and contributions			2,740,846
	<b>Canadian Centre for Management Development</b>			
5	Program expenditures and contributions		9,388,000	717,350
5b	Program expenditures			199,000
5c	Program expenditures			

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	
		<b>Canadian Intergovernmental Conference Secretariat</b>			
	10	Program expenditures			
	10c	Program expenditures	2,767,000	834,519	
		<b>Canadian Transportation Accident Investigation and Safety Board</b>			
	15	Program expenditures			
	15b	Program expenditures			
	15c	Program expenditures	18,917,000	8,173,289	
		<b>Chief Electoral Officer</b>			
	20	Program expenditures			
		<b>Commissioner of Official Languages</b>			
	25	Program expenditures			
	25b	Program expenditures	8,912,000	414,317	
	25c	Program expenditures		571,813	
		<b>Millennium Bureau of Canada</b>			
	26a	Operating expenditures			
	26c	Operating expenditures—To authorize the transfer of \$799,999 from Privy Council Vote 27a, Appropriation Act No. 3, 1998-99 for the purposes of this Vote			1
	27a	The grants listed in the Estimates and contributions		40,000,000	
		<b>National Round Table on the Environment and the Economy</b>			
	30	Program expenditures			
	30c	Program expenditures	3,018,000	121,509	
		<b>Public Service Staff Relations Board</b>			
	35	Program expenditures			
	35b	Program expenditures	4,800,000	342,031	
	35c	Program expenditures		198,585	
		<b>Security Intelligence Review Committee</b>			
	40	Program expenditures			
	40c	Program expenditures	1,239,000	124,850	
		<b>The Leadership Network</b>			
	46b	Program expenditures			
		<b>Total Ministry—Budgetary</b>	116,817,000	106,321,399	
		<b>Non-budgetary</b>	...	...	...



## Public Works and Government Services

## Department

## Government Services Program

1	Operating expenditures for the provision of: accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , contributions, and authority to spend revenues received during the fiscal year arising from accommodations, central and common services in respect of these services	1,415,798,000	70,411,671
1b	Operating expenditures		
1c	Operating expenditures for the provision of: accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services		97,858,507
5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	269,432,000	12,000,000
5b	Capital expenditures		10,888,946
5c	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		1
6c	Real Property Services Revolving Fund—To authorize the Minister to write off accumulated debts of up to \$64,377,000 representing the costs incurred under employee departure programs		1
7c	Optional Services Revolving Fund—To authorize the Minister to write off accumulated debts of up to \$6,000,000 representing the costs incurred under employee departure programs		1
8c	Government Telecommunications and Informatics Services Revolving Fund—To authorize the Minister to write off accumulated debts of up to \$7,608,000 representing the costs incurred under employee departure programs		1
9c	Consulting and Audit Canada Revolving Fund—To authorize the Minister to write off accumulated debts of up to \$2,234,000 representing the costs incurred under employee departure programs		1
11c	Consulting and Audit Canada Revolving Fund—To authorize the Minister to decrease from \$30,000,000 to \$25,100,163 the amount by which the aggregate of expenditures made for the purposes of the Consulting and Audit Canada Revolving Fund, may exceed the revenues		1
12c	Consulting and Audit Canada Revolving Fund—To authorize the Minister to reduce by \$4,899,387 the cumulative use of authority charged to the Consulting and Audit Canada Revolving Fund in the <i>Public Accounts of Canada</i> , which amount was erroneously charged to the Revolving Fund at the time of its creation in 1992		1
13c	Translation Bureau Revolving Fund—To authorize the Minister to write off accumulated debts of up to \$3,500,000 representing the costs incurred under employee departure programs		1
10	<i>Crown Corporations Program</i>	13,600,000	997,000
10b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures		
15	Payments to Queens Quay West Land Corporation for operating and capital expenditures	4,500,000	
	<b>Canada Mortgage and Housing Corporation</b>		
20	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	1,932,967,000	
21b	To increase from \$200,000,000,000 to \$250,000,000 the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 21(b) of the <i>National Housing Act</i>		1
	<b>Canada Post Corporation</b>		
25	Payments to the Canada Post Corporation for special purposes	14,000,000	
	<b>Total Ministry—Budgetary</b>	3,650,297,000	192,156,132
	<b>Non-budgetary</b>	...	...

## APPENDIX I

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
21		<b>Solicitor General</b>		
		<b>Department</b>		
	1	Operating expenditures	17,544,000	2,490,665
	1b	Operating expenditures		
	1c	Operating expenditures—To authorize the transfer of \$14,320,653 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	52,898,000	7,150,000
	5b	Contributions		
		<b>Canadian Security Intelligence Service</b>		
	10	Program expenditures	153,492,000	5,580,000
	10a	Program expenditures		12,067,093
	10b	Program expenditures		
		<b>Correctional Service</b>		
	15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund;		
		(a) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;		
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	907,704,000	46,517,479
	15b	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$10,000,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of \$5,000,000 from		36,248,261
	15c	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$5,000,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of \$5,000,000 from		
	20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to: (a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) provinces or municipalities towards construction done by those bodies	158,527,000	
	20b	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to: (a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities, towards construction done by those bodies		1
		<b>National Parole Board</b>		
	25	Program expenditures	20,224,000	1,272,880
	25b	Program expenditures		1,306,334
	25c	Program expenditures		

30	30b	Office of the Correctional Investigator	Program expenditures	1,237,000	103,490
			Program expenditures		
35		Royal Canadian Mounted Police			
35		Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year		789,931,880	
35c		Law enforcement—Operating expenditures—To authorize the transfer of \$21,245,458 from Solicitor General Vote 40, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote and to provide a further amount of		110,528,000	79,222,606
40		Law enforcement—Capital expenditures			
45		Royal Canadian Mounted Police External Review Committee			
45b		Program expenditures		718,000	41,597
45b		Program expenditures			
50		Royal Canadian Mounted Police Public Complaints Commission			
50b		Program expenditures		3,123,000	962,937
50c		Program expenditures			847,113
Total Ministry—Budgetary				2,215,926,880	193,810,457
Non-budgetary				...	...
22		Transport			
		Department			
1		Operating expenditures, and			
		(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;			
		(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and		143,098,000	15,616,100
		(c) authority to expend revenues received during the fiscal year			
1b		Operating expenditures		109,062,000	9,442,588
5		Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies		347,289,000	30,633,200
5b		Capital expenditures			
10		The grants listed in the Estimates and contributions			
10b		Contributions			
15		Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal		22,407,000	
15b		Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges and Melocheville Tunnel, Montreal			1,304,000
20		Payments to Marine Atlantic Inc. in respect of			
		(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals;			
		(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service		50,247,000	
25		Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to sub-paragraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		170,004,000	
25c		Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to sub-paragraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> —To authorize the transfer of \$30,499,999 from Transport Vote 5, <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote			1
27b		Pursuant to paragraph 101(b) of the <i>Financial Administration Act</i> , to authorize the Canada Ports Corporation to borrow otherwise than from the Crown up to \$30,000,000			1

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
28c		Payment to Canada Ports Corporation for wharf safety rehabilitation at the Port of Quebec—To authorize the transfer of \$7,700,001 from Transport Vote 5 and \$2,679,998 from Transport Vote 20. <i>Appropriation Act No. 2, 1998-99</i> for the purposes of this Vote		1
L29c		Payment to increase the contributed capital of Canada Ports Corporation for the acquisition of shares in Ridley Terminals Inc. for the purpose of debt restructuring—To authorize the transfer of \$18,224,930 from Transport Vote 1, \$19,968,000 from Transport Vote 10, and \$18,479,002 from Transport Vote 20. <i>Appropriation Act No. 2, 1998-99</i> for the purpose of this Vote and to provide a further amount of		33,328,068
		<b>Canadian Transportation Agency</b>		
30		Program expenditures and contributions	17,568,000	
30b		Program expenditures		771,946
30c		Program expenditures		715,525
		<b>Civil Aviation Tribunal</b>		
35		Program expenditures	819,000	62,796
35c		Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>860,494,000</b>	<b>58,546,158</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>33,328,068</b>
23		<b>Treasury Board</b>		
		<b>Secretariat</b>		
		<i>Central Administration of the Public Service Program</i>		
		Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board		
		Secretariat		
1		Operating expenditures—To authorize the transfer of \$8,000,000 from Treasury Board Vote 15. <i>Appropriation Act No. 2, 1998-99</i>	73,766,000	6,418,000
1a		for the purposes of this Vote and to provide a further amount of		
1b		Operating expenditures—To authorize the transfer of \$2,000,000 from Treasury Board Vote 15. <i>Appropriation Act No. 2, 1998-99</i>		20,504,825
1c		for the purposes of this Vote and to provide a further amount of		
		Operating expenditures—To authorize the transfer of \$2,978,134 from Treasury Board Vote 10b. <i>Appropriation Act No. 4, 1998-99</i>		1
		for the purposes of this Vote		
2		The grants listed in the Estimates and contributions	44,229,000	
		<i>Government Contingencies and Centrally Financed Programs</i>		
5		Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Servants Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	450,000,000	
10b		Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including employment equity programs and compentership modernization		15,000,000
15		Training assistance—Subject to the approval of the Treasury Board, to supplement other appropriations to provide funding to assist in retaining certain public servants who are, or will be, declared surplus employees pursuant to the Public Service Employment Regulations, 1993	10,000,000	



*Employer Contributions to Insurance Plans Program*

The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, *Appropriation Act No. 6, 1960*, Finance Vote 85a, *Appropriation Act No. 5, 1963* and Finance Vote 20b, *Appropriation Act No. 10, 1964* and Government's contribution to pension plans, benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*

<b>Total Ministry—Budgetary</b>		766,963,000	41,922,826
<b>Non-budgetary</b>		...	...
24	<b>Veterans Affairs</b>		
	<b>Department</b>		
	<i>Veterans Affairs Program</i>		
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	540,525,000	25,454,250
1b	Operating expenditures		13,276,299
1c	Operating expenditures		
5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,386,937,000	1
5c	The grants listed in the Estimates		
	<i>Veterans Review and Appeal Board Program</i>		
10	Program expenditures	6,696,000	461,450
10b	Program expenditures		492,000
10c	Program expenditures		
<b>Total Ministry—Budgetary</b>		1,934,158,000	39,684,000
<b>Non-budgetary</b>		...	...
<b>Total Government—Budgetary</b>		42,422,644,807	6,041,919,371
<b>Non-budgetary</b>		99,489,067	56,052,070

(1.) Non-budgetary authority (loan, investment or advance).

(1) During the year, Canada Information Office was transferred to the Ministry of Public Works and Government Services.

(2) Formerly Canada Labour Relations Board.

(3) Formerly Human Rights Tribunal Panel.

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	<b>Agriculture and Agri-Food</b>		
	<b>Department</b>		
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	65,500,000	(21,500,000)
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	3,153,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	30,100,000	(19,280,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	217,600,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia apple industry development fund	130,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	80,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	254,647,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	122,482,000	10,624,000
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	46,341,000	
	Canadian Grain Commission Revolving Fund ( <i>Appropriation Act No. 4, 1994-95</i> )	27,000	
	<b>Canadian Food Inspection Agency</b>		
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	1,600,000
	Contributions to employee benefit plans	43,022,000	
	<b>Total Ministry—Budgetary</b>	<b>788,830,645</b>	<b>(28,556,000)</b>
	<b>Non-Budgetary</b>	...	...
3	<b>Canadian Heritage</b>		
	<b>Department</b>		
	<i>Canadian Heritage Program</i>		
	Salaries of the Lieutenant Governors ( <i>Salaries Act</i> )	930,000	
	Payments under <i>Lieutenant Governors Superannuation Act</i>	458,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	12,563,000	
	<i>Parks Canada Program</i>		
	Parks Canada Enterprise Units Revolving Fund ( <i>Revolving Funds Act</i> )	(322,000)	
	Townsites Revolving Fund ( <i>Revolving Funds Act</i> )	4,169,000	
	Contributions to employee benefit plans	27,952,000	
	<b>Canada Information Office <sup>(2)</sup></b>		
	Contributions to employee benefit plans	819,000	
	<b>Canadian Radio-television and Telecommunications Commission</b>		
	Contributions to employee benefit plans	4,573,000	

4	<b>National Archives of Canada</b>		
	Contributions to employee benefit plans	5,296,000	
	<b>National Battlefields Commission</b>		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	700,000	
	Contributions to employee benefit plans	229,000	
	<b>National Film Board</b>		
	National Film Board Revolving Fund ( <i>Revolving Funds Act</i> )	375,000	
	<b>National Library</b>		
	Contributions to employee benefit plans	3,505,000	
	<b>Public Service Commission</b>		
	Contributions to employee benefit plans	13,322,000	
	<b>Status of Women—Office of the Co-ordinator</b>		
	Contributions to employee benefit plans	1,071,000	
	<b>Total Ministry—Budgetary</b>	<b>75,870,645</b>	...
	<b>Non-budgetary</b>	...	...
	<b>Citizenship and Immigration Department</b>		
	Minister of Citizenship and Immigration—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	34,001,000	
	(L) Loans pursuant to section 119 of the <i>Immigration Act</i>		2,209,403
	<b>Immigration and Refugee Board of Canada</b>		
	Contributions to employee benefit plans	10,484,000	
	<b>Total Ministry—Budgetary</b>	<b>44,533,645</b>	...
	<b>Non-budgetary</b>	...	2,209,403
	<b>Environment Department</b>		
	Minister of the Environment—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	48,863,000	
	<b>Canadian Environmental Assessment Agency</b>		
	Contributions to employee benefit plans	886,000	
	<b>Total Ministry—Budgetary</b>	<b>49,797,645</b>	...
	<b>Non-budgetary</b>	...	...
6	<b>Finance Department</b>		
	<i>Economic, Social and Financial Policies Program</i>	48,645	
	Minister of Finance—Salary and motor car allowance	267,000,000	
	Payments to International Development Association ( <i>Bretton Woods and Related Agreements Act</i> )	50,200,000	53,200,000
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility ( <i>Bretton Woods and Related Agreements Act</i> )	8,709,000	
	Contributions to employee benefit plans	38,000,000	
	Purchase of domestic coinage ( <i>Royal Canadian Mint Act</i> )		
	Adjustment to the Accounts of Canada pursuant to subsection 64(2) of the <i>Financial Administration Act</i>		53,707,340
	(L) Pursuant to subsection 8.3(1) of the <i>Bretton Woods and Related Agreements Act</i> to provide financial assistance to the Bank of Thailand in the amount of US \$500,000,000		625,948,000

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	(L) Payments to European Bank for Reconstruction and Development ( <i>European Bank for Reconstruction and Development Agreement Act</i> )	9,050,000	
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility ( <i>Bretton Woods and Related Agreements Act</i> )	119,000,000	
	<i>Public Debt Program</i>		
	Interest and other costs ( <i>Financial Administration Act</i> )	43,500,000,000	(2,100,000,000)
	<i>Federal-Provincial Transfers Program</i>		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	2,177,000,000
	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	8,482,000,000	874,000,000
	Canada health and social transfer (Part V - <i>Federal-Provincial Fiscal Arrangements Act</i> )	11,626,000,000	18,000,000
	Youth allowances recovery ( <i>Federal-Provincial Fiscal Revision Act, 1964</i> )	(494,000,000)	94,000,000
	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	(2,241,000,000)	
	<b>Auditor General</b>		
	Salary of the Auditor General ( <i>Auditor General's Act</i> )	189,000	
	Contributions to employee benefit plans	6,393,000	
	<b>Canadian International Trade Tribunal</b>		
	Contributions to employee benefit plans	1,185,000	
	<b>Total Ministry—Budgetary</b>	<b>61,274,724,645</b>	<b>1,169,907,340</b>
	<b>Non-budgetary</b>	<b>128,050,000</b>	<b>625,948,000</b>
7	<b>Fisheries and Oceans</b>		
	<b>Department</b>		
	Minister of Fisheries and Oceans—Salary and motor car allowance	48,645	
	Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	
	Contributions to employee benefit plans	88,839,000	
	<b>Total Ministry—Budgetary</b>	<b>89,087,645</b>	<b>...</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
8	<b>Foreign Affairs and International Trade</b>		
	<b>Department</b>		
	Minister of Foreign Affairs—Salary and motor car allowance	48,645	
	Minister for International Trade—Salary and motor car allowance	48,645	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Contributions to employee benefit plans	80,532,000	
	Passport Office Revolving Fund ( <i>Revolving Funds Act</i> )	119,000	
	<b>Canadian International Development Agency</b>		
	Minister for International Cooperation—Salary and motor car allowance	48,645	
	Payments to the International Financial Institution Fund Accounts ( <i>International Development (Financial Institutions) Assistance Act</i> )	186,100,000	
	Contributions to employee benefit plans	13,825,005	
			15,000,000
			56,200,000



(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)

**Export Development Corporation**

Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*  
(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*

**International Joint Commission**

Contributions to employee benefit plans

**NAFTA Secretariat, Canadian Section**

Contributions to employee benefit plans

**Northern Pipeline Agency**

Contributions to employee benefit plans

**Total Ministry—Budgetary**

Non-budgetary

9

**Governor General**

Salary of the Governor General (*Governor General's Act*)

Annuities payable under the *Governor General's Act*

Contributions to employee benefit plans

**Total Ministry—Budgetary**

Non-budgetary

10

**Health**

**Department**

Minister of Health—Salary and motor car allowance

Contributions to employee benefit plans

**Hazardous Materials Information Review Commission**

Contributions to employee benefit plans

**Medical Research Council**

Contributions to employee benefit plans

**Patented Medicine Prices Review Board**

Contributions to employee benefit plans

**Total Ministry—Budgetary**

Non-budgetary

11

**Human Resources Development**

**Department**

**Corporate Services Program**

Minister of Human Resources Development—Salary and motor car allowance

Minister of Labour—Salary and motor car allowance

Contributions to employee benefit plans

**Human Resources Investment and Insurance Program**

Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*

The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

30,133,672

130,000,000

152,600,000

468,000

145,000

24,000

411,608,940

182,733,672

71,200,000

...

92,000

254,000

1,140,000

1,486,000

...

...

48,645

59,752,000

165,000

851,000

420,000

61,236,645

...

...

48,645

48,645

26,208,000

25,200,000

28,240,000

(73,616,000)

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i> Grants pursuant to the <i>Canada Student Financial Assistance Act</i> Supplementary retirement benefits—Annuities agents' pensions ( <i>Supplementary Retirement Benefits Act</i> ) Labour adjustment benefits payments ( <i>Labour Adjustment Benefits Act</i> ) Contributions to employee benefit plans Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> Regulations Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada education savings grant regulations of the <i>Department of Human Resources Development Act</i> Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the <i>Federal-Provincial Fiscal Arrangements Act</i> Post-secondary education payments to provinces and territories made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i> <i>Labour Program</i> Payments of compensation respecting government employees ( <i>Government Employees Compensation Act</i> ) and merchant seamen ( <i>Merchant Seamen Compensation Act</i> ) Contributions to employee benefit plans <i>Income Security Program</i> Old age security payments ( <i>Old Age Security Act</i> ) Guaranteed income supplement payments ( <i>Old Age Security Act</i> ) Spouse's allowance payments ( <i>Old Age Security Act</i> ) Contributions to employee benefit plans Canada Industrial Relations Board <sup>(3)</sup> Contributions to employee benefit plans Canadian Artists and Producers Professional Relations Tribunal Contributions to employee benefit plans Total Ministry—Budgetary Non-budgetary	508,291,000 44,700,000 35,000 6,326,000 102,579,000	(38,212,000) (44,700,000)	
			108,800,000
			277,000,000
			2,519,000
			1,978,000
		55,496,000 6,682,000	(3,751,000)
		17,714,000,000 4,817,000,000 386,000,000 28,149,000	(123,000,000) 8,000,000 (2,000,000)
		1,178,000	
		170,000	
		23,995,020,290	166,458,000
		...	...
12	Indian Affairs and Northern Development		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	7,546,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development ( <i>Indian Act</i> )	2,000,000	
	Indian annuities treaty payments ( <i>Indian Act</i> )	1,400,000	
	Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	124,578,000	
	Contributions to employee benefit plans	20,669,000	

13	<i>Northern Affairs Program</i>		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,455,000	...
	Contributions to employee benefit plans	7,102,000	...
	<b>Canadian Polar Commission</b>		
	Contributions to employee benefit plans	87,000	...
	<b>Total Ministry—Budgetary</b>	<b>164,900,645</b>	<b>...</b>
	<b>Non-budgetary</b>		
	<b>Industry</b>		
	<b>Department</b>		
	Minister of Industry—Salary and motor car allowance	48,645	
	Insurance payments under the enterprise development program and guarantees under the industrial and regional development program ( <i>Industrial and Regional Development Act</i> )	10,000,000	15,400,000
	Canadian Intellectual Property Office Revolving Fund ( <i>Revolving Funds Act</i> )	(4,864,000)	20,100,000
	Liabilities under the <i>Small Business Loans Act</i>	65,200,000	
	Contributions to employee benefit plans	45,309,000	
	<b>Atlantic Canada Opportunities Agency</b>		
	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	8,400,000	3,600,000
	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	2,000,000	(1,400,000)
	Contributions to employee benefit plans	4,326,000	
	<b>Business Development Bank of Canada</b>		
	(L) Subscription to preferred shares of the Business Development Bank of Canada pursuant to subsection 23(4) of the <i>Business Development Bank of Canada Act</i>	50,000,000	
	<b>Canadian Space Agency</b>		
	Contributions to employee benefit plans	4,751,000	
	<b>Competition Tribunal</b>		
	Contributions to employee benefit plans	121,000	
	<b>Copyright Board</b>		
	Contributions to employee benefit plans	127,000	
	<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
	Liabilities under the <i>Small Business Loans Act</i>	92,600,000	23,000,000
	Contributions to employee benefit plans	3,298,000	
	<b>National Research Council of Canada</b>		
	Spending of revenues pursuant to subsection 5.1(e) of the <i>National Research Council Act</i>	49,955,000	
	Contributions to employee benefit plans	30,955,000	
	<b>Natural Sciences and Engineering Research Council</b>		
	Contributions to employee benefit plans	1,874,000	
	<b>Social Sciences and Humanities Research Council</b>		
	Contributions to employee benefit plans	917,000	
	<b>Statistics Canada</b>		
	Contributions to employee benefit plans	52,062,000	

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Western Economic Diversification</b>		
	Liabilities under the <i>Small Business Loans Act</i>	44,200,000	(20,200,000)
	Contributions to employee benefit plans	4,248,000	
	<b>Total Ministry—Budgetary</b>	<b>415,523,645</b>	<b>40,500,000</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>50,000,000</b>
<b>14</b>	<b>Justice</b>		
	<b>Department</b>		
	Minister of Justice—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	26,136,000	
	<b>Canadian Human Rights Commission</b>		
	Contributions to employee benefit plans	1,973,000	
	<b>Canadian Human Rights Tribunal <sup>(4)</sup></b>		
	Contributions to employee benefit plans	115,000	
	<b>Commissioner for Federal Judicial Affairs</b>		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office ( <i>Judges Act</i> )	226,592,000	18,000,000
	Contributions to employee benefit plans	479,000	
	<b>Federal Court of Canada</b>		
	Contributions to employee benefit plans	3,899,000	
	<b>Law Commission of Canada</b>		
	Contributions to employee benefit plans	149,000	
	<b>Offices of the Information and Privacy Commissioners of Canada</b>		
	Contributions to employee benefit plans	1,003,000	
	<b>Supreme Court of Canada</b>		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	3,289,000	
	Contributions to employee benefit plans	1,306,000	
	<b>Tax Court of Canada</b>		
	Contributions to employee benefit plans	1,054,000	
	<b>Total Ministry—Budgetary</b>	<b>266,043,645</b>	<b>18,000,000</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



**National Defence**

Minister of National Defence—Salary and motor car allowance 48,645  
 Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*) 175,000  
 Military pensions 546,809,000  
 Contributions to employee benefit plans 146,034,000

**Total Ministry—Budgetary** ...  
**Non-budgetary** ...

**National Revenue**

Minister of National Revenue—Salary and motor car allowance 48,645  
 Contributions to employee benefit plans 335,067,000  
 Children's special allowance payments (*Children's Special Allowances Act*) 44,000,000

**Total Ministry—Budgetary** 23,000,000  
**Non-budgetary** 23,000,000

**Natural Resources****Department**

Minister of Natural Resources—Salary and motor car allowance 48,645  
 Contributions to employee benefit plans 41,096,000  
 Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*) 5,500,000  
 Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*) 1,443,000  
 Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*) 680,000  
 Payments to the Nova Scotia offshore revenue account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*) 500,000  
 Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*) 225,000  
 Geomatics Canada Revolving Fund (*Revolving Funds Act*) 574,000  
 Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*) 400,000  
 Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*) 4,097,000

**Atomic Energy Control Board**

Contributions to employee benefit plans 5,128,000

**National Energy Board**

Contributions to employee benefit plans 4,000,000  
 Payment to Ontario Hydro pursuant to subsection 30(1) of the *Crown Liability and Proceedings Act* 254,307

**Total Ministry—Budgetary** 63,691,645  
**Non-budgetary** 4,194,307

**Parliament****The Senate**

Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act* 12,511,100  
 Contributions to employee benefit plans 3,935,000

**House of Commons**

Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account 53,315,400  
 Contributions to employee benefit plans 22,897,700

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Library of Parliament</b>		
	Contributions to employee benefit plans	2,618,000	
	<b>Total Ministry—Budgetary</b>	<b>95,277,200</b>	<b>4,374,300</b>
	<b>Non-budgetary</b>	...	...
19	<b>Privy Council</b>		
	<b>Department</b>		
	The Prime Minister's salary and motor car allowance	71,920	
	President of the Privy Council—Salary and motor car allowance	48,645	
	Leader of the Government in the Senate—Salary and motor car allowance	48,645	
	Ministers without portfolio or Ministers of State—Motor car allowance	22,000	
	Contributions to employee benefit plans	8,064,000	
	<b>Canadian Centre for Management Development</b>		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	3,676,000	
	Contributions to employee benefit plans	1,145,000	
	<b>Canadian Intergovernmental Conference Secretariat</b>		
	Contributions to employee benefit plans	307,000	
	<b>Canadian Transportation Accident Investigation and Safety Board</b>		
	Contributions to employee benefit plans	3,088,000	
	<b>Chief Electoral Officer</b>		
	Salary of the Chief Electoral Officer	159,000	
	Expenses of elections ( <i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i> )	29,000,000	2,600,000
	Contributions to employee benefit plans	546,000	
	<b>Commissioner of Official Languages</b>		
	Contributions to employee benefit plans	1,379,000	
	<b>National Round Table on the Environment and the Economy</b>		
	Contributions to employee benefit plans	237,000	
	<b>Public Service Staff Relations Board</b>		
	Contributions to employee benefit plans	682,000	
	<b>Security Intelligence Review Committee</b>		
	Contributions to employee benefit plans	150,000	
	<b>Total Ministry—Budgetary</b>	<b>48,624,210</b>	<b>2,600,000</b>
	<b>Non-budgetary</b>	...	...

## Public Works and Government Services

<b>Department</b>		
<i>Government Services Program</i>		48,645
Minister of Public Works and Government Services—Salary and motor car allowance		56,213,000
Contributions to employee benefit plans		2,061,000
Real Property Services Revolving Fund ( <i>Revolving Funds Act</i> )		(20,873,000)
Real Property Disposition Revolving Fund ( <i>Revolving Funds Act</i> )		569,000
Optional Services Revolving Fund ( <i>Revolving Funds Act</i> )		388,000
Government Telecommunications and Informatics Services Revolving Fund ( <i>Revolving Funds Act</i> )		(1,100,000)
Consulting and Audit Canada Revolving Fund ( <i>Revolving Funds Act</i> )		9,188,000
Translation Bureau Revolving Fund ( <i>Revolving Funds Act</i> )		45,900,000
Northumberland strait crossing subsidy payment ( <i>Northumberland Strait Crossing Act</i> )		
<b>Canada Mortgage and Housing Corporation</b>		
(L) Advances under the <i>National Housing Act</i>		
<b>Total Ministry—Budgetary</b>		<b>92,394,645</b>
<b>Non-budgetary</b>		<b>(413,800,000)</b>
		...
		...

<b>Solicitor General</b>		
<b>Department</b>		
Solicitor General—Salary and motor car allowance		48,645
Contributions to employee benefit plans		2,406,000
<b>Correctional Service</b>		
Pensions and other employee benefits ( <i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))		201,000
Contributions to employee benefit plans		115,219,000
CORCAN Revolving Fund ( <i>Revolving Funds Act</i> )		(664,000)
<b>National Parole Board</b>		
Contributions to employee benefit plans		3,607,000
<b>Office of the Correctional Investigator</b>		
Contributions to employee benefit plans		200,000
<b>Royal Canadian Mounted Police</b>		
Pensions and other employee benefits—Members of the Force		229,075,791
Contributions to employee benefit plans		21,537,329
<b>Royal Canadian Mounted Police External Review Committee</b>		
Contributions to employee benefit plans		62,000
<b>Royal Canadian Mounted Police Public Complaints Commission</b>		
Contributions to employee benefit plans		370,000
<b>Total Ministry—Budgetary</b>		<b>372,062,765</b>
<b>Non-budgetary</b>		<b>...</b>
		...

<b>Transport</b>		
<b>Department</b>		
Minister of Transport—Salary and motor car allowance		48,645
Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge ( <i>Transport Vote 107, Appropriation Act No. 5, 1963</i> )		3,315,000
Contributions to employee benefit plans		47,902,000
Transition period payments to NAV CANADA under the <i>Civil Air Navigation Services Commercialization Act</i>		215,834,000
		1,685,000

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canadian Transportation Agency		
	Contributions to employee benefit plans	2,792,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	101,000	
	<b>Total Ministry—Budgetary</b>	<b>269,992,645</b>	<b>1,685,000</b>
	<b>Non-budgetary</b>	<b>..</b>	<b>..</b>
23	Treasury Board		
	Secretariat		
	<i>Central Administration of the Public Service Program</i>		
	President of the Treasury Board—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	9,277,000	
	<i>Employer Contributions to Insurance Plans Program</i>		
	Payments under the <i>Public Service Pension Adjustment Act</i>	80,000	
	Payments to the Retirement Compensation Arrangements Account in accordance with the Retirement Compensation Arrangements Regulations, No. 2, pursuant to the <i>Special Retirement Arrangements Act</i>	200,000,000	
	<b>Total Ministry—Budgetary</b>	<b>209,405,645</b>	<b>..</b>
	<b>Non-budgetary</b>	<b>..</b>	<b>..</b>
24	Veterans Affairs		
	Department		
	<i>Veterans Affairs Program</i>		
	Minister of Veterans Affairs—Salary and motor car allowance	48,645	
	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	12,000	
	Returned soldiers insurance actuarial liability adjustment ( <i>The Returned Soldiers' Insurance Act</i> )	10,000	
	Veterans insurance actuarial liability adjustment ( <i>Veterans Insurance Act</i> )	175,000	
	Contributions to employee benefit plans	28,829,000	
	<i>Veterans Review and Appeal Board Program</i>		
	Contributions to employee benefit plans	1,257,000	
	<b>Total Ministry—Budgetary</b>	<b>30,331,645</b>	<b>..</b>
	<b>Non-budgetary</b>	<b>..</b>	<b>..</b>
	<b>Total Government—Budgetary</b>	<b>89,892,627,370</b>	<b>1,473,362,947</b>
	<b>Non-budgetary</b>	<b>(103,016,328)</b>	<b>678,157,403</b>

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) During the year, Canada Information Office was transferred to the Ministry of Public Works and Government Services.

(3) Formerly Canada Labour Relations Board.

(4) Formerly Human Rights Tribunal Panel.



## APPENDIX 3

### Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
			\$
2		<b>Agriculture and Agri-Food Department</b>	
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 the revenues received in respect of the purpose of the Fund	13,715,904
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,676,124
	(S)	<b>Canadian Dairy Commission</b> (L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	246,500,000
	(S)	<b>Farm Credit Corporation</b> (L) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		<b>Total Ministry—Budgetary</b>	9,011,662,000
		<b>Non-budgetary</b>	17,992,028
			9,264,829,000
3		<b>Canadian Heritage Department</b>	
	(S)	<i>Parks Canada Program</i> Parks Canada Enterprise Units Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time. Increase of authority as per Vote 26b, <i>Appropriation Act No. 4, 1995-96</i>	2,017,300

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
	(S)	<b>Townships Revolving Fund—Appropriation Act No. 4, 1995-96, Vote 27b</b> To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townships that are located within the boundaries of Canada's National Parks, the total of which is not to exceed \$10,000,000 at any time	9,277,158
	(S)	<b>National Film Board</b> National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per Vote 121d, <i>Appropriation Act No. 4, 1994-95</i>	11,309,889
	(S)	<b>Public Service Commission</b> Staff Development and Training Revolving Fund— <i>Revolving Funds Act</i> , section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time	6,832,480
		<b>Total Ministry—Budgetary</b>	29,436,827
		<b>Non-Budgetary</b>	..
4		<b>Citizenship and Immigration</b>	
		<b>Department</b>	
	(S)	(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by T8814449 shall not exceed \$110,000,000 (Net)	50,195,896
		<b>Total Ministry—Budgetary</b>	..
		<b>Non-Budgetary</b>	50,195,896
6		<b>Finance</b>	
		<b>Department</b>	
		<i>Financial and Economic Policies Program</i>	
	(S)	<i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2) Payments to the International Monetary Fund's Enhanced Structural Adjustment Facility, Limit SDR 225,000,000	276,353,768
	(S)	(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1) Loans to the International Monetary Fund's Enhanced Structural Adjustment Facility, Limit SDR 500,000,000 (Gross)	208,456,380
	(S)	(L) <i>Petro-Canada Limited Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000 (Gross) Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)	27,228,147
		<i>Special Program</i>	1,573,645,679
(S)		<i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank, in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	70,008,098

(S)	(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
(S)	<b>Canada Deposit Insurance Corporation</b> (L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	5,605,000,000
(S)	<b>Office of the Superintendent of Financial Institutions</b> <i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	77,203,367
	<b>Total Ministry—Budgetary</b>	423,565,433
	<b>Non-budgetary</b>	7,416,330,206
7	<b>Fisheries and Oceans</b>	
L30b	<b>Freshwater Fish Marketing Corporation</b> This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the <i>Act</i> , section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, <i>Appropriation Act No. 1, 1974</i> . The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)	30,000,000
	<b>Total Ministry—Budgetary</b>	...
	<b>Non-budgetary</b>	30,000,000
8	<b>Foreign Affairs and International Trade</b>	
(S)	<b>Department</b> Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	28,704,658
L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	11,203,866
L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	40,628,411
(S)	<b>Canadian Commercial Corporation</b> (L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		<b>Canadian International Development Agency</b>	
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	69,572,835
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	661,631,084
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,773,828,534
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,489,243,084
(S)		<b>Export Development Corporation</b>	
		(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross)	516,800,000
		Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	
		Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net)	13,107,843,206
		(In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).	10,230,270,497
		<b>Total Ministry—Budgetary</b>	28,704,658
		<b>Non-budgetary</b>	32,911,021,517
12		<b>Indian Affairs and Northern Development</b>	
		<b>Department</b>	
		<i>Indian and Inuit Affairs Program</i>	
(S)		<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1996-97 fiscal year of \$26,977,987	32,764,513
L15		<i>Appropriation Act No. 9, 1966</i> To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by <i>Vote L51a, Appropriation Act No. 9, 1966</i> . The amount that may be outstanding at any time as last amended by <i>Vote L15, Appropriation Act No. 2, 1978</i> , shall not exceed \$20,000,000 (Net)	19,987,050



L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	46,722,040
L40	<i>Northern Affairs Program</i> <i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	320,000
L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,531,749
L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory, and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000 32,764,513 78,560,839
13	<b>Total Ministry—Budgetary Non-budgetary</b>	
	<b>Industry</b>	
	<b>Department</b>	
(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,000,000 to \$15,000,000 as per Vote 21b, <i>Appropriation Act No. 4, 1996-97</i>	21,439,532
L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
(S)	<b>Business Development Bank of Canada</b> (L) <i>Business Development Bank of Canada Act</i> Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)	853,677,000
(S)	<b>National Research Council of Canada</b> <i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	14,288,711 35,728,243 855,627,000
	<b>Total Ministry—Budgetary Non-budgetary</b>	
15	<b>National Defence</b>	
L11c	<i>Appropriation Act No. 1, 1976</i> , established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , and Vote L11c of 1991 shall not exceed \$100,000,000 (Net)	66,371,816

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
	L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Net)	13,086,217
		<b>Total Ministry—Budgetary</b>	...
		<b>Non-budgetary</b>	79,458,033
17		<b>Natural Resources</b>	
	(S)	<b>Department</b> <i>Canada-Nova Scotia Oil and Gas Agreement Act</i> , subsection 237(1) Canada-Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of \$30,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	11,861,168
	(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1) Canada-Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	18,487,877
	(S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time	6,469,308
	L40a	<b>Cape Breton Development Corporation</b> <i>Appropriation Act No. 4, 1975</i> <i>Cape Breton Development Corporation Act</i> , subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000
		<b>Total Ministry—Budgetary</b>	36,818,353
		<b>Non-budgetary</b>	50,000,000
20		<b>Public Works and Government Services</b>	
		<b>Department</b> <i>Real Property Services Program</i> Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	6,447,258
	(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	337,182,755
	(S)	<i>Supply and Services Program</i> Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by Vote 21d, <i>Appropriation Act No. 4, 1994-95</i>	187,440,180

(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$30,000,000 at any time	12,182,710
(S)	Government Telecommunications and Informatics Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$64,000,000 at any time	73,057,052
(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>	73,774,756
(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
L15b	<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances"; and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this vote (Net)	1,563,960
(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	50,000,000
(S)	<b>Canada Post Corporation</b> (L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	420,000,000
(S)	<b>Royal Canadian Mint</b> (L) <i>Royal Canadian Mint Act</i> , subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000 or such greater amount as may be specified in an <i>Appropriation Act</i> (Net)	49,977,735
<b>Total Ministry—Budgetary Non-budgetary</b>		790,084,711 521,541,695
21	<b>Solicitor General</b> <b>Correctional Service</b> CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> , Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time <i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)	12,052,432
L14b		30,549
<b>Total Ministry—Budgetary Non-budgetary</b>		12,052,432 30,549

## APPENDIX 3

## Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
			\$
22		<b>Transport</b>	
		<b>Department</b>	
	(S)	(L) <i>Canada Ports Corporation Act</i> , section 52, Part I and section 26, Part II, Schedule 1 The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10 000 000 (Net)	10 000 000
	(S)	(L) <i>St. Lawrence Seaway Authority Act</i> , section 28 The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10 000 000 (Net)	10 000 000
		<b>Total Ministry—Budgetary</b>	20 000 000
		<b>Non-budgetary</b>	...
24		<b>Veterans Affairs</b>	
		<b>Department</b>	
		<i>Veterans Affairs Program</i>	
	(S)	(L) <i>Veterans' Land Act</i> There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by <i>Vote L55, Appropriation Act No. 3, 1970</i> , shall not exceed \$605 000 000 (Net)	600 798 913
		<b>Total Ministry—Budgetary</b>	...
		<b>Non-budgetary</b>	600 798 913
		<b>Total Government—Budgetary</b>	1 407 147 198
		<b>Non-budgetary</b>	51 878 393 648

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).



## APPENDIX 4

### Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount <sup>(1)</sup>
			\$
3		<b>Canadian Heritage Department</b>	
		<b>National Film Board</b>	
	(S)	National Film Board Revolving Fund	
		Increase in authority as a result of a decrease in the net book value of fixed assets	2,566,893
		<b>Total Ministry—Budgetary</b>	<b>2,566,893</b>
		<b>Non-budgetary</b>	..
13		<b>Industry Department</b>	
		<b>Canadian Intellectual Property Office Revolving Fund</b>	
	(S)	Increase in authority as a result of a transfer from Treasury Board Vote 5	237,249
		<b>National Research Council of Canada</b>	
	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>	49,297,351
		<b>Total Ministry—Budgetary</b>	<b>49,534,600</b>
		<b>Non-budgetary</b>	..
20		<b>Public Works and Government Services Department</b>	
		<b>Government Services Program</b>	
	(S)	Real Property Disposition Revolving Fund	
		Increase in authority to write-off the accumulated debts for costs incurred under employee departure programs	64,377,000
	(S)	Real Property Disposition Revolving Fund	
		Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995	(20,957,116)
	(S)	Optional Services Revolving Fund	
		Increase in authority of \$2,657,540 to write-off the accumulated debt for costs incurred under employee departure programs and decrease in authority of \$545,163 as a result of transfer of activities from Government Telecommunications and Informatics Services Revolving Fund	2,112,377
	(S)	Government Telecommunications and Informatics Services Revolving Fund	
		Increase in authority of \$7,608,000 to write-off the accumulated debt for costs incurred under employee departure programs and increase in authority of \$12,553,296 as a result of transfer of activities to Government Services Program and the Optional Services Revolving Fund	20,161,296
	(S)	Consulting and Audit Canada Revolving Fund	
		Increase in authority of \$2,234,000 to write-off the accumulated debt for costs incurred under employee departure programs and increase in authority as a result of a transfer from Treasury Board Vote 5 of \$359,587	2,593,587

## APPENDIX 4

## Non-Lapsing Authorities Granted/Repealed in the Current Year—Concluded

Section	Vote	Department or agency	Amount <sup>(1)</sup>
			\$
	(S)	Translation Bureau Revolving Fund Increase in authority of \$3,015,067 to write-off the accumulated debt for costs incurred under employee departure programs and increase of authority of \$3,306,767 to write-off the current year deficit and an increase in authority as a result of a transfer from Treasury Board Vote 5 of \$991,023	7,312,857
	(S)	Royal Canadian Mint (L) The amounts of loans outstanding at any time was increased from \$50,000,000 to \$75,000,000	25,000,000
		<b>Total Ministry—Budgetary</b>	<b>75,600,001</b>
		<b>Non-budgetary</b>	<b>25,000,000</b>
22		<b>Transport</b>	
		<b>Department</b>	
	(S)	(L) The amounts of loans outstanding at any time for the St. Lawrence Seaway Authority was decreased by \$10,000,000	(10,000,000)
		<b>Total Ministry—Budgetary</b>	<b>...</b>
		<b>Non-budgetary</b>	<b>(10,000,000)</b>
		<b>Total Government—Budgetary</b>	<b>127,701,494</b>
		<b>Non-budgetary</b>	<b>15,000,000</b>

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Does not include most of the exchange valuation adjustments.

## APPENDIX 5

### Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
2	<b>Agriculture and Agri-Food</b>						
	Department	3,852	4,132,769	4,136,621	4,111,867	...	24,754
	Canadian Food Inspection Agency	537	462,314	462,851	434,052	3,799	25,000
	<b>Total Ministry</b>	<b>4,389</b>	<b>4,595,083</b>	<b>4,599,472</b>	<b>4,545,919</b>	<b>3,799</b>	<b>49,754</b>
3	<b>Canadian Heritage</b>						
	Department	271,437	292,368	563,805	90,445	198,360	275,000
	Canadian Radio-television and Telecommunications Commission	...	2,119	2,119	...	...	2,119
	National Archives of Canada	4,632	137,735	142,367	118,811	...	23,556
	National Battlefields Commission	52	...	52	...	52	...
	National Library	1,853	13,061	14,914	14,467	...	447
	Public Service Commission	...	14,160	14,160	14,160	...	...
	Status of Women—Office of the Co-ordinator	...	283	283	...	...	283
	<b>Total Ministry</b>	<b>277,974</b>	<b>459,726</b>	<b>737,700</b>	<b>237,883</b>	<b>198,412</b>	<b>301,405</b>
4	<b>Citizenship and Immigration</b>						
	Department	50,785	96,967	147,752	97,790	...	49,962
	Immigration and Refugee Board of Canada	12,843	15,652	28,495	12,843	...	15,652
	<b>Total Ministry</b>	<b>63,628</b>	<b>112,619</b>	<b>176,247</b>	<b>110,633</b>	<b>...</b>	<b>65,614</b>
5	<b>Environment</b>						
	Department	228,246	295,976	524,222	406,673	...	117,549
	Canadian Environmental Assessment Agency	2,586	255	2,841	450	2,136	255
	<b>Total Ministry</b>	<b>230,832</b>	<b>296,231</b>	<b>527,063</b>	<b>407,123</b>	<b>2,136</b>	<b>117,804</b>

## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
6	Finance						
	Department	12,279	16,607	28,886	...	12,279	16,607
	Auditor General	71	1,532	1,603	1,316	...	287
	Office of the Superintendent of Financial Institutions	1,059	1,172	2,231	1,172	...	1,059
	Total Ministry	13,409	19,311	32,720	2,488	12,279	17,953
7	Fisheries and Oceans	979,480	1,979,049	2,958,529	1,985,208	...	973,321
8	Foreign Affairs and International Trade						
	Department	699,841	2,396,752	3,096,593	2,281,890	19,503	795,200
	Canadian International Development Agency	7,666	3,945	11,611	7,666	...	3,945
	Total Ministry	707,507	2,400,697	3,108,204	2,289,556	19,503	799,145
	Governor General	1,762	957	2,719	961	801	957
10	Health						
	Department	45,618	281,242	326,860	298,806	...	28,054
	Hazardous Materials Information Review Commission	...	32	32	32	...	...
	Medical Research Council	1,641	982	2,623	2,071	...	552
	Patented Medicine Prices Review Board	44	92	136	92	...	44
	Total Ministry	47,303	282,348	329,651	301,001	...	28,650
11	Human Resources Development						
	Department	150,278	406,047	556,325	361,228	...	195,097
	Canada Industrial Relations Board <sup>(1)</sup>	333	663	996	...	333	663
	Canadian Centre for Occupational Health and Safety	371	448	819	819	...	...
	Total Ministry	150,982	407,158	558,140	362,047	333	195,760
12	Indian Affairs and Northern Development						
	Department	86,616	134,246	220,862	119,149	9,842	91,871
	Total Ministry	86,616	134,246	220,862	119,149	9,842	91,871





## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
21	Solicitor General					
	Department	...	15,331	15,331	15,331	...
	Canadian Security Intelligence Service	2,603	21,982	24,585	16,079	8,506
	Correctional Service	81,299	428,543	509,842	396,141	113,701
	Royal Canadian Mounted Police	...	4,097,748	4,097,748	1,366,088	2,731,660
	Total Ministry	83,902	4,563,604	4,647,506	1,793,639	2,853,867
22	Transport Department	1,743,981	2,014,627	3,758,608	...	2,014,627
	Canadian Transportation Agency	9,582	1,124	10,706	9,582	1,124
	Total Ministry	1,753,563	2,015,751	3,769,314	...	2,015,751
24	Veterans Affairs	24,064	117,284	141,348	116,645	24,703
	Total Government	11,512,590	53,677,456	65,190,046	53,748,892	8,985,193

(1) Formerly Canada Labour Relations Board.

# SECTION 2

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Farm Credit Corporation

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## Department

### Objective

Our objective is to promote and support, in a sustainable manner, a growing, competitive, market-oriented agriculture and agri-food industry and to promote rural community economic development.

### Business Line Description

#### *Expanding markets*

Through the Expanding markets business line, Agriculture and Agri-Food Canada promotes trade, market development and export-ready firms and products. This business line brings together activities from the Department and the portfolio agencies that enhance market access, market development and investment. It focuses on improving and securing market access to enable sector clients to capture opportunities for increased trade, particularly in higher-value agri-food products, in both domestic and international markets. It focuses also on creating new market opportunities, ensuring improved market readiness in the Canadian agriculture and agri-food sector, and assisting the industry in attracting new investment by setting the stage for an improved climate for investment in the sector which will make Canada's agri-food industry a preferred focus of domestic and foreign investors.

#### *Innovating for a sustainable future*

The Innovating for a sustainable future business line includes the research and development and technology transfer activities of Agriculture and Agri-Food Canada. These are intended to reduce the costs of producing and processing agricultural and agri-food products, to improve the quality and safety of those products and to develop and promote production and processing practices which

are safe and environmentally sustainable. The business line also includes direct participation in programs for the conservation and management of agricultural resources. A major focus is the promotion of a better understanding of the environmental issues affecting the sector and the development of appropriate policies and programs in support of long-term environmental sustainability. While some activities of the business line are accomplished in-house through an extensive network of research centres and other facilities, others are accomplished through partnerships and agreements with provinces, universities, communities and the private sector.

#### *Strong foundation for the sector and rural communities*

The Strong foundation for the sector and rural communities business line includes departmental activities which enhance the agriculture and agri-food sector's economic viability and self-reliance and promote the economic development of rural communities. These activities include national safety net programs for the management of production and market risks, initiatives to help the sector adapt to an evolving business climate, regulatory and framework policies particularly in relation to the grains and supply-managed sectors, the promotion of the cooperative sector and infrastructure development in the Prairies. This business line also includes initiatives which ensure that federal programs, benefits and services are equally accessible in rural areas as in other areas.

#### *Corporate policies and services*

This business line provides the corporate policies and infrastructure needed to ensure Agriculture and Agri-Food Canada is fulfilling its mandate to Canadians in the most effective and efficient manner possible, including a constructive working environment for employees. Management activities

such as human resources, finance and administration, communications and review are reflected under this business line, but it is the business of all employees to strengthen Agriculture and Agri-Food Canada's ability to achieve results on behalf of the agriculture and agri-food sector and Canadian taxpayers.

## Canadian Dairy Commission

### Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

## Canadian Food Inspection Agency

### Objective

To enhance the effectiveness and efficiency of the federal inspection and related services for food and animal and plant health.

### Business Line Description

#### *Safe food, market access and consumer protection*

The Canadian Food Inspection Agency provides inspection and related services, such as inspection policy, assessment, evaluation and verification, research and standard setting, investigations of economic fraud, trade facilitation, registration and certification, and compliance and enforcement. The focus of these services is to verify that food products for domestic and foreign consumption meet domestic or export safety, quality, handling,



identity, process and labeling standards, or contribute to the protection of Canada's animal and plant resource base from the introduction or spread of pests and diseases of economic and human health related significance.

#### **Farm Credit Corporation**

##### **Objective**

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

## Ministry Summary

Source of authorities							Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	361,286,000	...	...	361,286,000	i	Operating expenditures					
...	...	4,110,000	...	4,110,000	1a	Operating expenditures					
...	...	24,683,079	...	24,683,079	1b	Transfer of \$20,237,000 from Agriculture and Agri-Food Vote 10					
...	...	...	...	...	1c	Transfer of \$20,962,965 from Agriculture and Agri-Food Vote 10					
...	...	...	41,199,965	41,199,965		Transfer from: Vote 10					
...	...	...	210,000	210,000		TB Vote 10 <sup>(1)</sup>					
...	361,286,000	28,793,080	41,409,965	431,489,045		Total—Vote 1		411,207,118	20,281,927	...	406,648,098
...	38,543,000	...	...	38,543,000	5	Capital expenditures					
...	...	1,787,000	...	1,787,000	5b	Capital expenditures					
...	...	...	...	...	5c	Transfer of \$599,999 from Agriculture and Agri-Food Vote 10					
...	...	...	599,999	599,999		Transfer from Vote 10					
...	38,543,000	1,787,001	599,999	40,932,000		Total—Vote 5		40,932,127	(127)	...	39,568,998
...	275,943,900	...	...	275,943,900	10	Grants and contributions					
...	...	66,270,000	...	66,270,000	10a	Grants and contributions					
...	...	(41,199,965)	(41,199,965)	(41,199,965)		Transfer to: Vote 1					
...	...	(599,999)	(599,999)	(599,999)		Vote 5					
...	...	...	(641,999)	(641,999)		Vote 11					
...	275,943,900	66,270,000	(42,441,963)	299,771,937		Total—Vote 10		285,489,609	14,282,328	...	290,933,022
					11a	To forgive a debt due to Her Majesty in Right of Canada amounting to \$13,800,000 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i>					
		13,800,000	...	13,800,000	11c	To forgive a debt due to Her Majesty in Right of Canada amounting to \$641,999 in respect of advances made to the Crop Reinsurance Fund pursuant to the <i>Farm Income Protection Act</i> —Transfer of \$641,999 from Agriculture and Agri-Food Vote 10					
		...	641,999	641,999		Transfer from Vote 10		642,000	13,800,000	...	165,000,000
		13,800,001	641,999	14,442,000		Total—Vote 11					
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>		...	...	600,000	...
...	...	1,174,784	1,174,784	45,174,784	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>		45,174,784	...	...	20,295,998

(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	...	4,000,000	...	(1,742,451)	2,257,549	...	2,257,549	...	690,332
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	...	3,153,000	...	...	3,153,000	...	3,153,000	...	3,093,848
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	...	30,100,000	(19,280,000)	3,153,243	13,973,243	...	13,973,243	...	11,169,852
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	...	217,600,000	...	9,279,521	226,879,521	...	226,879,521	...	206,072,923
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia Apple Industry Development Fund	...	130,000	...	(60,811)	69,189	...	69,189	...	73,769
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	...	80,000	...	(80,000)	...	...	...	...	129,006
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	...	254,647,000	...	(9,231,033)	245,415,967	...	245,415,967	...	203,177,282
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	...	122,482,000	10,624,000	(57,363,138)	75,742,862	...	75,742,862	...	214,455,465
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop sector companion program	...	...	...	(109,000,000)	(109,000,000)	...	(109,000,000)	...	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Gross revenue insurance program	...	...	...	139,981	139,981	...	139,981	...	186,918
(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	...	48,645	...	1,333	49,978	...	49,978	...	48,666
(S)	Contributions to employee benefit plans	...	46,341,000	...	2,333,000	48,674,000	...	48,674,000	...	35,446,000
(S)	Canadian Grain Commission Revolving Fund	...	27,000	...	(27,000)	13,715,904	...	205,488	13,510,416	(161,613)
(S)	Canadian Pari-Mutual Agency Revolving Fund	...	3,676,124	...	...	3,676,124	...	876,156	2,799,968	374,705
(S)	Collection agency fees	...	...	...	38,565	38,565	...	38,565	...	29,706
(S)	Spending of proceeds from the disposal of surplus Crown assets	3,852	...	...	4,132,769	4,136,621	...	4,111,867	24,754	5,284,469
	Appropriations not required for the current year	...	...	...	...	...	...	...	...	19,250,202
	<b>Total Department—Budgetary</b>	<b>17,995,880</b>	<b>1,420,083,545</b>	<b>80,494,082</b>	<b>(157,241,237)</b>	<b>1,361,332,270</b>	<b>1,296,033,004</b>	<b>48,364,128</b>	<b>16,935,138</b>	<b>1,621,767,644</b>
	<b>Canadian Dairy Commission</b>									
15	Program expenditures	...	2,390,000	...	...	2,390,000	...	...	...	2,355,804
15b	Program expenditures	...	68,533	...	...	68,533	...	...	...	...
15c	Program expenditures	...	...	95,213	...	95,213	...	...	...	2,355,804
	<b>Total—Vote 15</b>	...	2,390,000	163,746	...	2,553,746	2,465,094	88,652	...	...
	<b>Total budgetary</b>	...	2,390,000	163,746	...	2,553,746	2,465,094	88,652	...	...

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Disposition of authorities				Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$		\$	\$	\$	\$	\$
246,500,000	...	...	...	(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> . Limit \$300,000,000 (Net)	...	277,214,000	(10,918,000)	
246,500,000	2,390,000	163,746	...		Total Program— Budgetary Non-budgetary	...	277,214,000	...	2,355,804 (10,918,000)
...	213,085,000	...	...	20	Canadian Food Inspection Agency	...	277,214,000	...	...
...	...	32,166,834	...	20b	Operating expenditures and contributions	88,452	...	...	...
...	...	5,666,600	...	20c	Operating expenditures and contributions	...	246,509,4	...	2,465,094 (30,714,000)
...	...	5,874,008	5,874,008		Transfer from TB Vote 5 <sup>(1)</sup>	...	...	...	...
...	213,085,000	37,833,434	5,874,008		Total—Vote 20	227,015,752	29,776,690	...	239,909,707
...	10,424,000	...	...	25	Capital expenditures	...	...	...	...
...	...	1,082,535	...	25b	Capital expenditures	...	...	...	...
...	10,424,000	1,082,535	...		Total—Vote 25	5,465,906	6,040,629	...	9,764,165
...	1,500,000	1,600,000	291,405	(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	...	...	...	2,842,606
...	43,022,000	...	2,166,000	(S)	Contributions to employee benefit plans	3,391,405	...	...	34,636,000
...	...	...	4,517	(S)	Refunds of amounts credited to revenues in previous years	45,188,000	...	...	26,547
...	...	...	156	(S)	Collection agency fees	4,517	...	...	...
537	...	...	462,314	(S)	Spending of proceeds from the disposal of surplus Crown assets	156	...	...	404,767
537	268,031,000	40,515,969	8,798,400		Total Program—Budgetary	434,052	3,799	25,000	287,583,792
...	...	...	...		Farm Credit Corporation	281,499,788	35,821,118	25,000	...
6,667,000	...	...	...	(S)	Farm Credit Corporation Act (L) Subsection 11(1), payments for capital pursuant to the <i>Farm Credit Corporation Act</i> . Limit \$1,175,000,000 (Gross)	...	6,667,000	...	50,000,000



(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Corporation Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)

9,011,662,000	...	(1,298,859,957)	7,712,802,043	(827,182,957)	...	8,539,985,000	(629,876,323)
9,018,329,000	...	(1,298,859,957)	7,719,469,043	(827,182,957)	...	8,546,652,000	(579,876,323)
17,996,417	1,690,504,545	121,173,797	(148,442,837)	1,681,231,922	...	16,960,138	1,911,707,240
9,264,829,000	...	(1,298,859,957)	7,965,969,043	(857,896,957)	...	8,823,866,000	(590,794,323)
Total Program—Non-budgetary							
Total Ministry—							
Budgetary							
Non-budgetary							

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(i) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

## Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Expanding markets	122,645,655	90,373,437		657,369	657,369		75,575,479	67,806,010		56,279,000	44,657,202		...	...		142,597,503	114,179,614	
Innovating for a sustainable future	307,899,507	302,421,163		32,569,073	32,569,199		15,323,219	14,235,417		10,396,000	12,284,618		...	...		345,395,799	336,941,161	
Strong foundation for the sector and rural communities	83,124,078	68,114,798		...	...		712,946,335	706,922,278		7,100,000	8,214,923		...	...		788,970,413	766,822,153	
Corporate policies and services	89,779,035	82,885,809		8,470,520	8,470,520		333,000	332,000		14,214,000	13,598,253		...	...		84,368,555	78,090,076	
Sub-total	603,446,275	543,795,207		41,696,962	41,697,088		804,178,033	789,295,705		87,989,000	78,754,996		...	...		1,361,332,270	1,296,033,004	
Revenues netted against expenditures	(87,989,000)	(78,754,996)		...	...		...	...		(87,989,000)	(78,754,996)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>515,457,275</b>	<b>465,040,211</b>		<b>41,696,962</b>	<b>41,697,088</b>		<b>804,178,033</b>	<b>789,295,705</b>		...	...		...	...		<b>1,361,332,270</b>	<b>1,296,033,004</b>	
<b>Canadian Dairy Commission—</b>																		
Budgetary	2,553,746	2,465,094		...	...		...	...		...	...		...	...		2,553,746	2,465,094	
Non-budgetary	...	...		...	...		...	...		...	...		246,500,000	(30,714,000)		246,500,000	(30,714,000)	
<b>Canadian Food Inspection Agency</b>																		
Safe food, market access and consumer protection	348,995,466	322,364,712		11,506,535	5,465,906		4,237,905	3,415,455		47,394,000	49,746,285		...	...		317,345,906	281,499,788	
Revenues netted against expenditures	(47,394,000)	(49,746,285)		...	...		...	...		(47,394,000)	(49,746,285)		...	...		...	...	
<b>Total Program—Budgetary</b>	<b>301,601,466</b>	<b>272,618,427</b>		<b>11,506,535</b>	<b>5,465,906</b>		<b>4,237,905</b>	<b>3,415,455</b>		...	...		...	...		<b>317,345,906</b>	<b>281,499,788</b>	
<b>Farm Credit Corporation—</b>																		
Non-budgetary	...	...		...	...		...	...		...	...		7,719,469,043	(827,182,957)		7,719,469,043	(827,182,957)	
<b>Total Ministry—</b>																		
Budgetary	819,612,487	740,123,732		53,203,497	47,162,994		808,415,938	792,711,160		...	...		...	...		1,681,231,922	1,579,997,886	
Non-budgetary	...	...		...	...		...	...		...	...		7,965,969,043	(857,896,957)		7,965,969,043	(857,896,957)	

# Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use				
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>								
600,000	200,000	...	(200,000)	600,000	...	...	600,000	...
Expanding markets (S) Grants to agencies established under the <i>Farm Products Agencies Act</i>								
...	999,000	...	(30,000)	969,000	790,336	178,664	...	679,116
...	38,000	...	(67)	37,933	37,933	...	...	38,000
...	3,500,000	...	...	3,500,000	3,500,000	...	...	...
...	4,537,000	...	(30,067)	4,506,933	4,328,269	178,664	...	717,116
Innovating for a sustainable future Agricultural research in universities and other scientific organizations in Canada Grants to organizations whose activities support soil and water conservation and development Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector								
...	10,267,000	32,870,000	...	43,137,000	43,137,000	...	...	14,267,000
...	2,938,000	...	(888,000)	2,050,000	2,050,000	...	...	16,609,054
...	24,024,000	...	(1,620,000)	22,404,000	22,404,000	...	...	28,566,000
...	37,229,000	32,870,000	(2,508,000)	67,591,000	67,591,000	...	...	1,822,566
...	3,000	...	...	3,000	...	...	...	61,264,620
Corporate policies and services Grants to individuals in recognition of their activities in the national dissemination of federal agricultural information								
600,000	41,969,000	32,870,000	(2,738,067)	72,700,933	71,921,269	179,664	600,000	61,983,736
<b>Total—Grants</b>								
<b>Contributions</b>								
Expanding markets (S) Payments in connection with the <i>Agricultural Marketing Programs Act</i>								
...	65,500,000	(21,500,000)	1,174,784	45,174,784	45,174,784	...	...	20,295,996
(S) Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>								
...	4,000,000	...	(1,742,451)	2,257,549	2,257,549	...	...	690,332
...	3,153,000	...	...	3,153,000	3,153,000	...	...	3,093,848
...	13,167,000	...	(508,000)	12,659,000	10,959,297	1,699,703	...	5,443,511
Contributions under the agri-food trade 2000 program								

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
\$	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	237,000	2,374,000	2,056,754	317,246	...
...	2,137,000	...	(648,200)	8,351,800	3,199,280	5,152,520	...
...	9,000,000	...	17,900	17,900	17,900	...	...
...	...	...	890,446	890,446	890,446	...	...
...	...	...	100,000	100,000	100,000	...	...
...	...	...	(3,000)	(3,000)	(3,000)	...	...
...	96,937,000	(21,500,000)	(481,521)	74,975,479	67,806,010	7,169,469	41,315,023
Innovating for a sustainable future							
...	...	(19,280,000)	(10,820,000)	...	...	...	11,169,852
...	30,100,000	...	15,500	730,500	719,149	11,351	...
...	715,000	...	...	...	2,700,000	...	...
...	2,700,000	...	(791,433)	583,567	583,567	...	...
...	1,375,000	...	...	...	214,319	...	...
...	...	...	214,319	214,319	214,319	...	...
...	...	...	752,900	6,487,900	5,590,113	897,787	4,531,597
...	5,735,000	...	100,000	100,000	100,000	...	200,000
...	40,625,000	(19,280,000)	(10,528,714)	10,816,286	9,907,148	909,138	19,556,997
Strong foundation for the sector and rural communities							
...	217,600,000	...	9,279,521	226,879,521	226,879,521	...	206,072,923
...	...	...	(109,000,000)	(109,000,000)	(109,000,000)	...	...
...	130,000	...	(60,811)	69,189	69,189	...	73,769
...	80,000	...	(80,000)	...	...	...	129,006



(S) Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account (NISA)	254,647,000	...	(9,231,033)	245,415,967	...	203,177,282
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	...	...	...	...	...	...
Contributions under the Agriculture and Agri-Food Canada Scholarship Program	122,482,000	10,624,000	(57,363,138)	75,742,862	...	214,455,465
Payments for the benefit of producers for agricultural commodities by the Governor in Council pursuant to the <i>Farm Income Protection Act</i>	500,000	...	(61,665)	438,335	...	...
Contributions under the national hazard analysis and critical control point adaptation program	...	...	...	...	...	...
Contributions under the Canadian agri-infrastructure program	108,600,000	...	16,103,530	124,703,530	5,050,871	142,389,553
Contribution for the 4-H Program and the Canadian agriculture safety program	6,342,000	...	(1,418,046)	4,923,954	...	...
Contributions under the Canadian farm business management program	47,919,900	...	(13,194,610)	34,725,290	973,186	...
Contributions under the business planning for agri-ventures program	...	...	(10,000)	1,473,000	...	...
Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	1,483,000	...	...	1,473,000	...	1,500,000
Contributions under the economic recovery assistance program	11,575,000	...	1,119,699	12,694,699	...	9,610,971
Contributions under the agri-food assistance program	7,576,000	...	(4,901,940)	2,674,060	...	1,303,197
Contributions under the agri-food assistance program	...	...	(12,048,365)	3,296,635	...	2,301,244
Contributions under the agri-food assistance program	...	33,400,000	(28,702,658)	4,697,342	...	109,000
Contributions under the agri-food assistance program	...	...	35,000	35,000	...	...
Contributions under the agri-food assistance program	...	...	390,960	390,960	...	244,743
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Gross revenue insurance program	...	...	139,981	139,981	...	186,918
Contribution to organizations associated with agricultural research and development	...	...	100,000	100,000	...	100,000
Canada-Manitoba Partnership Agreement on municipal water infrastructure for rural economic diversification	...	...	279,334	279,334	...	1,584,717
Contributions under the Canada/Saskatchewan Partnership Agreement on water-based economic development	...	...	2,450	2,450	...	1,106,996
Contributions under the Canada/Saskatchewan Partnership Agreement on rural development	...	...	1,699,983	1,699,983	...	526,998
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	...	...	13,973,243	13,973,243	...	...
Items not required for the current year	...	...	...	...	...	37,417,283
Corporate policies and services	...	...	(192,948,565)	639,331,278	6,024,057	822,290,065
Contribution to the Canada Safety Council in support of National Farm Safety Week	794,279,900	44,024,000	...	...	...	...
Contributions under the agri-food assistance program	...	...	325,000	325,000	...	5,000
Contributions under the agri-food assistance program	...	...	325,000	330,000	...	416,250
Activities not required for the current year	...	...	...	...	...	421,250
Total—Contributions	931,866,900	3,244,000	(203,633,800)	717,374,436	14,102,664	907,459,877

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
600,000	97,157,000	(21,500,000)	(681,521)	67,806,010	7,169,469	600,000	41,315,023
...	45,162,000	(19,280,000)	(10,558,781)	14,235,417	1,087,802	...	20,274,113
...	831,508,900	76,894,000	(195,456,565)	706,922,278	6,024,057	...	883,554,685
...	8,000	...	325,000	332,000	1,000	...	423,250
...	...	...	...	...	...	...	23,876,542
600,000	973,835,900	36,114,000	(206,371,867)	789,295,705	14,282,328	600,000	969,443,613
<b>Departmental Summary by Business Line</b>							
Expanding markets							
Innovating for a sustainable future							
Strong foundation for the sector and rural communities							
Corporate policies and services							
Activities not required for the current year							
<b>Total Department</b>							
<b>Canadian Food Inspection Agency</b>							
<b>Contributions</b>							
Safe food, market access and consumer protection							
Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection							
...	112,000	...	...	3,550	108,450	...	5,426
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax							
...	7,000	...	...	...	7,000	...	...
Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system							
...	725,000	...	...	18,000	707,000	...	...
(S) Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>							
...	1,500,000	1,600,000	291,405	3,391,405	...	...	2,842,606
Contributions in support of organizations promoting the objectives associated with plant and animal health							
...	...	...	2,500	2,500	...	...	120,000
...	2,344,000	1,600,000	293,905	3,415,455	822,450	...	2,968,032
<b>Total Program</b>							
600,000	976,179,900	37,714,000	(206,077,962)	792,711,160	15,104,778	600,000	972,411,645
<b>Total Ministry</b>							

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Expanding markets			
Canadian Grain Commission Revolving Fund	56,279,000	44,657,202	56,862,572
Innovating for a sustainable future	10,396,000	12,284,618	12,716,815
Strong foundation for the sector and rural communities	7,100,000	8,214,923	8,485,294
Corporate policies and services			
Canadian Pari-Mutuel Agency Revolving Fund	14,214,000	13,598,253	13,458,825
<b>Total Department—Budgetary</b>	<b>87,989,000</b>	<b>78,754,996</b>	<b>91,523,506</b>
Canadian Dairy Commission			
<b>Non-budgetary (respendable receipts)</b>			
Canadian Dairy Commission	...	228,729,000	244,770,000
Loan repayments			
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>228,729,000</b>	<b>244,770,000</b>
Canadian Food Inspection Agency			
<b>Budgetary (respendable revenues)</b>			
Safe food, market access and consumer protection	47,394,000	49,746,285	42,430,457
<b>Total Program—Budgetary</b>	<b>47,394,000</b>	<b>49,746,285</b>	<b>42,430,457</b>
Farm Credit Corporation			
<b>Non-budgetary (respendable receipts)</b>			
Farm Credit Corporation			
Loan repayments—			
Section 12	...	1,577,182,957	1,814,876,323
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>1,577,182,957</b>	<b>1,814,876,323</b>
Total Ministry—			
Budgetary	135,383,000	128,501,281	133,953,963
Non-budgetary	...	1,805,911,957	2,059,646,323

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Tax revenues—</b>		
Goods and services tax	3,033,071	5,943,424
<b>Total tax revenues</b>	<b>3,033,071</b>	<b>5,943,424</b>
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Farm Credit Corporation	132,226,344	168,444,812
Farm syndicates loan fund	377,314	663,791
Canadian Dairy Commission	2,671,459	2,814,138
Agricultural service centres	102,798	149,165
Construction of multi-purpose exhibition buildings	832,344	663,189
Other accounts—		
Interest on sale of irrigated land	5,228	32
	136,215,487	172,735,127
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	6,054,938	28,602,919
Adjustments to prior year's payables	7,284,113	5,574,700
	13,339,051	34,177,619
Privileges, licences and permits—		
Rentals	986,177	1,052,356
Licences	1,633	356
Permits	42,472	35,580
Miscellaneous	3,398,644	3,389,781
	4,428,926	4,478,073
<b>Service fees—</b>		
Testing services	525,630	321,527
Miscellaneous	1,650,421	2,929,911
	2,176,051	3,251,438
Proceeds from sales—		
Plants and plant products	4,500	436
Sale of land	68,000	448,604
Consolidated revenue	...	207
Sale of Government publications	95,258	10,731
Miscellaneous	164,414	75,220
	332,172	535,198

## Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets—			Ministry Summary		
Animals and animal products	1,598,639	1,177,822	Tax revenues—		
Plants and plant products	388,370	1,236,591	Goods and services tax	5,766,747	5,943,424
Miscellaneous	2,145,760	3,238,727	Total tax revenues	5,766,747	5,943,424
	4,132,769	5,653,140	Non-tax revenues—		
Miscellaneous non-tax revenues—			Return on investments	136,215,487	172,735,127
Net Income Stabilization Account	186	41	Refunds of previous years' expenditures	13,394,800	34,178,294
Recovery of payments from provinces and municipalities	...	9,626	Privileges, licences and permits	4,428,926	4,478,073
Miscellaneous	4,958,582	4,246,307	Service fees	2,176,051	3,251,438
	4,958,768	4,255,974	Proceeds from sales	332,172	535,198
Total non-tax revenues	165,583,224	225,086,569	Proceeds from the disposal of surplus Crown assets	4,595,083	5,653,140
Total Department	168,616,295	231,029,993	Miscellaneous non-tax revenues	5,179,457	4,255,974
			Total non-tax revenues	166,321,976	225,087,244
Canadian Dairy Commission			Total Ministry	172,088,723	231,030,668
Non-tax revenues—					
Refunds of previous years' expenditures—					
Adjustments to prior year's payables	55,749	675			
Total Program	55,749	675			
Canadian Food Inspection Agency					
Tax revenues—					
Goods and services tax	2,733,676	...			
Total tax revenues	2,733,676	...			
Non-tax revenues—					
Proceeds from the disposal of surplus Crown assets	462,314	...			
Miscellaneous non-tax revenues	220,689	...			
Total non-tax revenues	683,003	...			
Total Program	3,416,679	...			

(1) Interest unless otherwise indicated.



# SECTION 3

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Canadian Heritage

Department	
Canada Council	
Canadian Broadcasting Corporation	
Canadian Film Development Corporation	
Canadian Museum of Civilization	
Canadian Museum of Nature	
Canadian Radio-television and Telecommunications Commission	
National Archives of Canada	
National Arts Centre Corporation	
National Battlefields Commission	
National Capital Commission	
National Film Board	
National Gallery of Canada	
National Library	
National Museum of Science and Technology	
Public Service Commission	
Status of Women—Office of the Co-ordinator	

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**Department**

Canadian Heritage Program

**Objective**

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

**Business Line Description***Cultural development and heritage*

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

*Canadian identity*

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and

the commemoration of national events as means of taking part in strengthening and celebrating Canada.

*Corporate management*

Corporate management provides strategic advice, services and products associated with: strategic planning and policy co-ordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through co-ordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also co-ordinates Canada's participation in international exhibitions.

Parks Canada Program

**Objective**

To commemorate, protect and present those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which ensure the ecological and commemorative integrity of this heritage for the benefit of present and future generations.

**Business Line Description***Operation*

The protection and management of natural and cultural heritage resources within national parks, historic parks and sites, canals and other heritage areas; the provision of opportunities for the public to understand and appreciate these resources through the delivery of interpretative and educational programs; the provision of visitor information and services in support of the public's enjoyment of the

resources; and the operation and maintenance of facilities which support these activities.

*Development*

The establishment and development of new protected heritage places and resources; the completion or enhancement of existing heritage places and resources; the development and implementation of legislation, policy, research and planning to support the delivery of these activities.

*Program management and technical services*

The direction and management of the Parks Canada Program and provision of a variety of specialized and technical services such as architectural and engineering services, reality services, marketing and socio-economic analysis as well as program management.

**Canada Council****Objective**

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

**Canadian Broadcasting Corporation****Objective**

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

### **Canadian Film Development Corporation**

#### **Objective**

To foster and promote the development of feature film and television industries in Canada.

### **Canadian Museum of Civilization**

#### **Objective**

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

### **Canadian Museum of Nature**

#### **Objective**

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

### **Canadian Radio-television and Telecommunications Commission**

#### **Objective**

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate telecommunications in Canada with a view to implementing the policy set out in the *Telecommunications Act*.

### **Business Line Description**

#### *Canada's voices*

Canada's voices' business line ensures diverse Canadian content and that an appropriate mix of foreign programs is made available to consumers. The CRTC creates and develops policies and regulations to ensure the availability of these programs; to encourage the creation and promotion of Canadian content; to ensure appropriate distribution for Canadian and foreign services; to support the distinctive role of public broadcasting; to support, where appropriate self-regulation to respond to social issues, and to develop a comprehensive international strategy.

This business line includes activities related to the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and by monitoring the Canadian broadcasting system and ensuring compliance with statutes, conditions of licence and regulations. This business line includes, for the most part, the broadcasting sector, and at this

point, some activities in the telecommunications sector concerning the analysis of issues related to access and to delivery of content. The lead for this business line is the Executive Director of Broadcasting.

#### *Choices for Canadians*

Choices for Canadians' business line ensures a broad range of communications services, and that affordable communications services will be provided to Canadians, through competitive industries. This will be achieved mainly through the establishment of a regulatory and supervisory framework, that will foster competition for the delivery of these services; rely more on market forces to provide fair and sustainable competition; monitor competition and regulate when market forces are not achieving public interest objectives; support convergence where appropriate and effective; foster new and diverse forms of content, packaging and delivery; and balance investment with diversity of choice through Canadian ownership and control policies.

The activities include the provision of specific expertise in the evaluation and development of policy and regulations, by evaluating, analyzing and processing all applications received by the Commission and advising the Commission on all matters related to telecommunications carrier regulations, and to broadcasting distribution. This business line includes the telecommunications sector, and in the broadcasting sector, some activities related to broadcasting distribution. The lead for this business line will be the Executive Director of Telecommunications.



### National Archives of Canada

#### Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity;

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

#### Business Line Description

##### *Acquisition and holdings management*

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

##### *Management of Government information*

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

##### *Services, awareness and assistance*

Facilitate access to the holdings of the National Archives, provide Canadians with information about

the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

##### *Corporate services*

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, material and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

### National Arts Centre Corporation

#### Objective

To promote the development of the performing arts.

### National Battlefields Commission

#### Objective

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

#### Business Line Description

##### *Conservation and development*

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  - maintenance, which sees to maintenance of the

- site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  - landscaping, which is responsible for landscaping, horticultural and aboriginal activities;
  - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;

- development, comprising the following units:
  - visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  - educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  - communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

### National Capital Commission

#### Objective

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.



## **National Film Board**

### **Objective**

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

### **Business Line Description**

#### *National Film Board operations*

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by government departments, through the agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills.
- Administration includes executive management and the provision of personnel, finance and general administration services.

## **National Gallery of Canada**

### **Objective**

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

### **National Library**

### **Objective**

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

### **Business Line Description**

#### *Canadiana collections and Access services*

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the

Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

#### *Library networking*

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

#### *Corporate and branch administration*

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

## National Museum of Science and Technology

### Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

## Public Service Commission

### Objective

The corporate level strategic objectives of the Public Service Commission (PSC) are, within its legislative mandate, to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

## Business Line Description

### Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development,

administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

### Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation, and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and co-ordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, middle-management and supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of Government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, which respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC), and a second order governance structure, the Learning Advisory Panels for each strategic professional community.

### Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

### Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate. Services related to this business line will be delivered through the Policy, Research and Communications Branch.

This business line will support the medium and long-term positioning of the PSC through: strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and key public administration values.

## Objective

To promote equality of women in all spheres of Canadian life.

## Business Line Description

### *Promoting gender equality*

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support projects and the core operations of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

In support of this role, the business line will also enhance and co-ordinate the knowledge base of the PSC. The activities of the business will supply strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, will be carried out through the Policy, research and outreach business line.

### *Corporate services*

The Corporate services business line includes the activities of the President and Commissioners; management systems and policies; finance, human resources management, informatics, internal audit and internal evaluation and other administrative and support services.



## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Note	Department		
	Main Estimates	Supplementary Estimates					Canadian Heritage Program	Operating expenditures	Operating expenditures
\$	\$	\$	\$	\$	\$				
...	96,322,000	...	...	...	96,322,000	1			
...	...	860,000	...	...	860,000	1a			
...	...	15,944,634	...	...	15,944,634	1b			
...	...	24,684,866	...	...	24,684,866	1c			
...	96,322,000	41,489,500	...	...	137,811,500		Total—Vote 1	133,316,261	4,495,239
...	463,875,479	...	...	...	463,875,479	5	Grants and contributions	...	...
...	...	59,050,000	...	...	59,050,000	5a	Contributions	...	...
...	...	40,495,000	...	...	40,495,000	5b	Grants and contributions	...	...
...	...	3,488,397	...	...	3,488,397	5c	Grants	...	...
...	463,875,479	103,033,397	...	...	566,908,876		Total—Vote 5	566,534,679	374,197
...	47,300,000	...	...	...	47,300,000	10	Payments to the Canada Post Corporation	47,300,000	...
...	930,000	...	33,488	...	963,488	(S)	Salaries of the Lieutenant Governors ( <i>Salaries Act</i> )	963,488	...
...	458,000	...	74,185	...	532,185	(S)	Payments under <i>Lieutenant Governors Super-annuation Act</i>	532,185	...
...	182,000	...	(43,739)	...	138,261	(S)	Supplementary retirement benefits—Former Lieutenant Governors	138,261	...
...	48,645	...	4,950	...	53,595	(S)	Minister of Canadian Heritage—Salary and motor car allowance	53,595	...
...	12,563,000	...	632,000	...	13,195,000	(S)	Contributions to employee benefit plans	13,195,000	...
271,437	...	...	...	...	271,437	(S)	Spending of proceeds from the disposal of surplus Crown assets:	...	...
...	...	...	1,954	...	1,954		Unused proceeds from the previous year	...	...
...	...	...	290,414	...	290,414		Proceeds received during the year	...	...
...	...	...	...	...	...		Transfer from Parks Canada Program	...	...
271,437	...	...	292,368	...	563,805		Total	90,445	198,360
...	...	...	3,555	...	3,555	(S)	Refunds of amounts credited to revenues in previous years	3,555	...
271,437	621,679,124	144,522,897	996,807	767,470,265	767,470,265		Total budgetary	762,127,469	5,067,796
...	...	...	...	...	...			275,000	783,489,640





## Ministry Summary—Continued

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$			
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$
...	19,181,000	...	(19,181,000)	...	35	...	...	...	...	...	...	...
...	819,000	...	(819,000)	...	(S)	...	...	...	...	...	...	...
...	20,000,000	...	(20,000,000)	...		...	...	...	...	...	...	...
Canada Information Office <sup>(2)</sup>												
...	745,531,000	...	...	745,531,000	40	Payments to the Canadian Broadcasting Corporation for operating expenditures	...	...	...	...	...	...
...	...	92,401,000	...	92,401,000	40b	Payments to the Canadian Broadcasting Corporation for operating expenditures	...	...	...	...	...	...
...	...	...	(36,484,999)	(36,484,999)		Transfer to Vote 50	...	...	...	...	...	...
...	745,531,000	92,401,000	(36,484,999)	801,447,001		Total—Vote 40	759,481,000	41,966,001	...	...	...	712,344,844
...	4,000,000	...	...	4,000,000	45	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	...	...	4,000,000
...	94,469,000	...	...	94,469,000	50	Payments to the Canadian Broadcasting Corporation for capital expenditures	...	...	...	...	...	...
...	...	2,000,000	...	2,000,000	50b	Payments to the Canadian Broadcasting Corporation for capital expenditures	...	...	...	...	...	...
...	...	1	...	36,484,999	50c	Transfer of \$36,484,999 from Canadian Heritage Vote 40	...	...	...	...	...	...
...	94,469,000	2,000,001	36,484,999	132,954,000		Transfer from Vote 40	132,954,000	...	...	...	...	90,140,151
...	844,000,000	94,401,001	...	938,401,001		Total—Vote 50	896,435,000	41,966,001	...	...	...	806,484,995
Canadian Film Development Corporation												
...	78,226,000	...	...	78,226,000	55	Payments to the Canadian Film Development Corporation	...	...	...	...	...	...
...	...	237,000	...	237,000	55c	Payments to the Canadian Film Development Corporation	78,460,152	2,848	...	...	...	81,146,223
...	78,226,000	237,000	...	78,463,000		Total—Vote 55	78,460,152	2,848	...	...	...	81,146,223
...	78,226,000	237,000	...	78,463,000		Total Program—Budgetary	78,460,152	2,848	...	...	...	81,146,223

Canada Information Office <sup>(2)</sup>

Program expenditures  
Contributions to employee benefit plans

## Total Program—Budgetary

## Canadian Broadcasting Corporation

Payments to the Canadian Broadcasting Corporation for operating expenditures  
Payments to the Canadian Broadcasting Corporation for operating expenditures  
Transfer to Vote 50

## Total—Vote 40

Payments to the Canadian Broadcasting Corporation for working capital  
Payments to the Canadian Broadcasting Corporation for capital expenditures  
Payments to the Canadian Broadcasting Corporation for capital expenditures  
Transfer of \$36,484,999 from Canadian Heritage Vote 40  
Transfer from Vote 40

## Total—Vote 50

## Total Program—Budgetary

## Canadian Film Development Corporation

Payments to the Canadian Film Development Corporation  
Payments to the Canadian Film Development Corporation

## Total—Vote 55

## Total Program—Budgetary

<b>Canadian Museum of Civilization</b>									
60	...	44,478,000	...	...	44,478,000	...	...	45,877,549	...
								...	46,684,842
60b	...	...	...	...	...	...	...	...	...
60c	...	...	1,118,696	...	1,118,696	...	...	45,877,549	...
	...	...	84,427	...	84,427	...	...	...	...
	...	...	...	196,426	196,426	...	...	...	...
	...	44,478,000	1,203,123	196,426	45,877,549	...	...	...	...
	...	44,478,000	1,203,123	196,426	45,877,549	...	...	...	46,684,842
<b>Canadian Museum of Nature</b>									
65	...	...	...	...	...	...	...	...	...
	...	19,529,000	...	...	19,529,000	...	...	...	...
65b	...	...	139,405	...	139,405	...	...	...	...
65c	...	...	1,088,194	...	1,088,194	...	...	...	...
	...	...	...	91,528	91,528	...	...	...	...
	...	19,529,000	1,227,599	91,528	20,848,127	...	...	...	22,768,149
	...	19,529,000	1,227,599	91,528	20,848,127	...	...	...	22,768,149
<b>Canadian Radio-television and Telecommunications Commission</b>									
70	...	1	...	...	...	...	...	...	...
70b	...	886,079	...	...	886,079	...	...	...	...
70c	...	1,513,727	...	...	1,513,727	...	...	...	...
	...	...	...	393,888	393,888	...	...	...	...
	...	1	2,399,806	393,888	2,793,695	...	...	2,731,583	989,330
(S)	...	4,573,000	...	230,000	4,803,000	...	...	4,803,000	3,769,000
(S)	...	...	...	2,119	2,119	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	4,573,001	2,399,806	626,007	7,598,814	...	...	7,534,583	4,816,341
<b>National Archives of Canada</b>									
75	...	39,719,000	...	...	39,719,000	...	...	...	...
75b	...	1,489,335	...	...	1,489,335	...	...	...	...
75c	...	2,236,219	...	...	2,236,219	...	...	...	...
	...	39,719,000	3,725,554	...	43,444,554	...	...	42,473,361	44,136,063

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	5,296,000	...	267,000	5,563,000	(S)	Contributions to employee benefit plans	5,563,000	...	4,474,000
4,632	...	...	137,735	142,367	(S)	Spending of proceeds from the disposal of surplus Crown assets	118,811	...	135,130
4,632	45,015,000	3,725,554	404,735	49,149,921		Total Program—Budgetary	48,155,172	971,193	48,745,193
...	19,466,000	...	...	19,466,000	80	National Arts Centre Corporation			
...	...	1,464,033	...	1,464,033	80b	Payments to the National Arts Centre Corporation			
...	...	71,315	...	71,315	80c	Payments to the National Arts Centre Corporation			
...	19,466,000	1,535,348	...	21,001,348		Total—Vote 80	21,001,348	...	20,390,118
...	19,466,000	1,535,348	...	21,001,348		Total Program—Budgetary	21,001,348	...	20,390,118
...	5,228,000	...	...	5,228,000	85	National Battlefields Commission			
...	...	870,000	...	870,000	85b	Program expenditures			
...	...	41,969	...	41,969	85c	Program expenditures			
...	5,228,000	911,969	...	6,139,969		Total—Vote 85	6,138,905	1,064	7,598,704
...	700,000	...	87,898	787,898	(S)	Expenditures pursuant to subsection 29.1(1) of the Financial Administration Act	787,816	82	442,262
...	229,000	...	...	229,000	(S)	Contributions to employee benefit plans	229,000	...	183,000
52	...	...	...	52	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	52	201
52	6,157,000	911,969	87,898	7,156,919		Total Program—Budgetary	7,155,721	1,198	8,224,167
...	37,400,000	...	...	37,400,000	90	National Capital Commission			
...	...	1,346,669	...	1,346,669	90b	Payment to the National Capital Commission for operating expenditures			
...	...	5,287,457	...	5,287,457	90c	Payment to the National Capital Commission for operating expenditures			
...	37,400,000	6,634,126	...	44,034,126		Total—Vote 90	44,034,126	...	38,688,000





## Ministry Summary—Concluded

Source of authorities					Disposition of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years			
	\$	\$	\$				\$	\$	\$		\$			
...	26,030,000	...	...	26,030,000	120	National Library						...		
...	...	565,502	...	565,502	120b	Program expenditures						...		
...	...	3,825,137	...	3,825,137	120c	Program expenditures						...		
...	26,030,000	4,390,639	...	30,420,639	(S)	Total—Vote 120						30,282,860	137,779	28,319,626
...	3,505,000	...	176,000	3,681,000	(S)	Contributions to employee benefit plans						...	...	2,902,000
1,853	...	...	13,061	14,914	(S)	Spending of proceeds from the disposal of surplus Crown assets						14,467	...	13,237
1,853	29,535,000	4,390,639	189,061	34,116,553		Total Program—Budgetary						33,978,327	137,779	31,234,863
...	18,595,000	...	...	18,595,000	125	National Museum of Science and Technology						...		
...	...	...	...	...		Payments to the National Museum of Science and Technology for operating and capital expenditures						...		
...	...	580,849	...	580,849	125b	Payments to the National Museum of Science and Technology for operating expenditures						...		
...	...	403,177	...	403,177	125c	Payments to the National Museum of Science and Technology for operating and capital expenditures						...		
...	...	...	48,460	48,460		Transfer from TB Vote 5 <sup>(1)</sup>						...		
...	18,595,000	984,026	48,460	19,627,486		Total—Vote 125						19,627,486	...	20,966,112
...	18,595,000	984,026	48,460	19,627,486		Total Program—Budgetary						19,627,486	...	20,966,112
...	89,950,000	...	...	89,950,000	130	Public Service Commission						...		
...	...	8,279,131	...	8,279,131	130b	Program expenditures						...		
...	...	1,904,653	...	1,904,653	130c	Program expenditures						...		
...	...	...	3,278,000	3,278,000		Transfer from TB Vote 10 <sup>(1)</sup>						...		
...	89,950,000	10,183,784	3,278,000	103,411,784	(S)	Total—Vote 130						97,455,471	5,956,313	98,701,767
6,832,480	...	...	...	6,832,480	(S)	Staff Development and Training Revolving Fund						...	...	12,582
...	13,322,000	...	671,000	13,993,000	(S)	Contributions to employee benefit plans						(204,456)	...	7,036,936
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets						13,993,000	...	12,182,000
...	...	...	14,160	14,160	(S)							14,160	...	23,256
...	...	...	...	...		Total Program—Budgetary						111,258,175	5,956,313	110,919,605
6,832,480	103,272,000	10,183,784	3,963,160	124,251,424								111,258,175	5,956,313	7,036,936

**Status of Women—Office of the Co-ordinator**

...	7,709,000	...	...	7,709,000	135	Operating expenditures	...	...	8,013,997
...	...	340,087	...	340,087	135b	Operating expenditures	...	...	8,415,000
...	...	200,000	...	200,000	135c	Operating expenditures	...	...	...
...	7,709,000	540,087	...	8,249,087	...	Total—Vote 135	8,249,087	...	...
...	8,250,000	...	...	8,250,000	140	Grants	8,250,000	...	...
...	1,071,000	...	54,000	1,125,000	(S)	Contributions to employee benefit plans	1,125,000	...	901,000
...	...	...	283	283	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	283	779
...	17,030,000	540,087	54,283	17,624,370		<b>Total Program—Budgetary</b>	17,624,087	...	283
29,714,801	2,426,785,125	371,331,662	(11,551,702)	2,816,279,886		<b>Total Ministry—Budgetary</b>	2,722,413,363	64,073,388	29,793,135
...	10,000	...	...	10,000		<b>Non-budgetary</b>	...	10,000	...
									2,600,712,587
									4,150,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.  
(L) Non-budgetary authority (loan, investment or advance).  
(b) Treasury Board Vote 5—Government contingencies.  
Treasury Board Vote 10—Government-wide initiatives.  
(2) During the year, Canada Information Office was transferred to the Ministry of Public Works and Government Services.

## Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Canadian Heritage Program																		
Cultural development and heritage—																		
Budgetary	79,945,863	78,385,172	...	...	...	205,851,913	205,828,652	3,401,000	3,167,391	...	...	282,396,776	...	...	282,396,776	281,046,433	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	10,000	...	...	10,000	...	...	...
Canadian identity	42,605,568	41,769,288	...	...	...	361,727,409	360,927,706	...	...	...	...	404,332,977	...	...	404,332,977	402,696,994	...	...
Corporate management	80,740,512	78,384,042	...	...	...	...	...	...	...	...	...	80,740,512	...	...	80,740,512	78,384,042	...	...
Sub-total—	203,291,943	198,538,502	...	...	...	567,579,322	566,756,358	3,401,000	3,167,391	...	...	767,470,265	...	...	767,470,265	762,127,469	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	10,000	...	...	10,000	...	...	...
Non-budgetary	(3,401,000)	(3,167,391)	...	...	...	...	...	(3,401,000)	(3,167,391)	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures																		
<b>Total Program—</b>	<b>199,890,943</b>	<b>195,371,111</b>	...	...	...	<b>567,579,322</b>	<b>566,756,358</b>	...	...	...	...	<b>767,470,265</b>	...	...	<b>767,470,265</b>	<b>762,127,469</b>	...	...
<b>Budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	...	...	<b>10,000</b>	...	...	<b>10,000</b>	...	...	...
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	...	...	<b>...</b>	...	...	<b>...</b>	<b>...</b>	...	...
Parks Canada Program																		
Operation	227,800,669	222,621,791	71,824,000	71,489,824	282,000	282,000	282,000	62,544,000	62,619,627	...	...	237,362,669	...	...	237,362,669	231,773,988	...	...
Development	19,095,205	18,660,652	40,823,000	40,652,387	16,019,525	16,019,524	16,019,524	...	...	...	...	75,937,730	...	...	75,937,730	75,332,563	...	...
Program management and technical services	45,121,228	43,602,010	309,000	307,709	...	...	...	...	...	...	...	45,430,228	...	...	45,430,228	43,909,719	...	...
Parks Canada Enterprise Units	5,578,300	3,635,376	1,104,000	1,128,884	...	...	...	4,665,000	4,577,581	...	...	...	...	...	...	186,679	...	...
Revolving Fund	10,497,158	5,017,598	7,821,000	5,469,900	...	...	...	9,041,000	7,993,713	...	...	...	...	...	9,277,158	2,493,785	...	...
Townships Revolving Fund	308,092,560	293,537,427	121,881,000	119,048,704	16,301,525	16,301,524	16,301,524	76,250,000	75,190,921	...	...	370,025,085	...	...	370,025,085	353,696,734	...	...
Sub-total	(76,250,000)	(75,190,921)	...	...	...	...	...	(76,250,000)	(75,190,921)	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures																		
<b>Total Program—Budgetary</b>	<b>231,842,560</b>	<b>218,346,506</b>	<b>121,881,000</b>	<b>119,048,704</b>	<b>16,301,525</b>	<b>16,301,524</b>	<b>16,301,524</b>	...	...	...	...	<b>370,025,085</b>	...	...	<b>370,025,085</b>	<b>353,696,734</b>	...	...
<b>Total Department—</b>	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	...	...	<b>...</b>	...	...	<b>...</b>	<b>...</b>	...	...
<b>Budgetary</b>	<b>431,733,503</b>	<b>413,717,617</b>	<b>121,881,000</b>	<b>119,048,704</b>	<b>583,880,847</b>	<b>583,057,882</b>	<b>583,057,882</b>	...	...	...	...	<b>1,137,495,350</b>	...	...	<b>1,137,495,350</b>	<b>1,115,824,203</b>	...	...
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	...	...	<b>10,000</b>	...	...	<b>10,000</b>	<b>...</b>	...	...
Canada Council—																		
Budgetary	116,168,375	116,168,375	...	...	...	...	...	...	...	...	...	116,168,375	...	...	116,168,375	116,168,375	...	...
Canadian Broadcasting Corporation—																		
Budgetary	801,447,001	759,481,000	136,954,000	136,954,000	...	...	...	...	...	...	...	938,401,001	...	...	938,401,001	896,435,000	...	...



Canadian Film Development Corporation—Budgetary	78,463,000	78,460,152	...	...	...	...	...	...	...	...	78,463,000	78,460,152
Canadian Museum of Civilization—Budgetary	45,877,549	45,877,549	...	...	...	...	...	...	...	...	45,877,549	45,877,549
Canadian Museum of Nature—Budgetary	20,848,127	20,848,127	...	...	...	...	...	...	...	...	20,848,127	20,848,127
Canadian Radio-television and Telecommunications Commission												
Canada's voices	19,137,906	19,080,324	...	...	...	...	15,475,914	15,475,914	...	...	3,661,992	3,604,410
Choices for Canadians	17,794,908	17,788,259	...	...	...	...	13,858,086	13,858,086	...	...	3,936,822	3,930,173
Sub-total	36,932,814	36,868,583	...	...	...	...	29,334,000	29,334,000	...	...	7,598,814	7,534,583
Revenues netted against expenditures (29,334,000)			...	...	...	...	(29,334,000)	(29,334,000)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>7,598,814</b>	<b>7,534,583</b>	...	...	...	...	...	...	...	...	<b>7,598,814</b>	<b>7,534,583</b>
National Archives of Canada												
Acquisition and holdings management	16,346,906	14,318,588	...	...	...	...	...	...	...	...	16,346,906	14,318,588
Management of Government information	7,287,512	6,996,562	...	...	...	...	...	...	...	...	7,287,512	6,996,562
Services, awareness and assistance	8,042,906	9,297,595	...	1,765,000	...	...	1,764,894	...	...	...	9,807,906	11,062,489
Corporate services	15,327,597	15,445,095	380,000	...	332,438	...	...	...	...	...	15,707,597	15,777,533
<b>Total Program—Budgetary</b>	<b>47,004,921</b>	<b>46,057,840</b>	<b>380,000</b>	<b>332,438</b>	<b>1,765,000</b>	<b>1,764,894</b>	...	...	...	...	<b>49,149,921</b>	<b>48,155,172</b>
National Arts Centre Corporation—Budgetary	21,001,348	21,001,348	...	...	...	...	...	...	...	...	21,001,348	21,001,348
National Battlefields Commission												
Conservation and development	6,951,919	7,032,775	205,000	122,946	...	...	...	...	...	...	7,156,919	7,155,721
<b>Total Program—Budgetary</b>	<b>6,951,919</b>	<b>7,032,775</b>	<b>205,000</b>	<b>122,946</b>	...	...	...	...	...	...	<b>7,156,919</b>	<b>7,155,721</b>
National Capital Commission—Budgetary	91,623,104	91,623,126	...	...	...	...	...	...	...	...	91,623,104	91,623,126
National Film Board												
National Film Board operations	81,334,391	63,255,870	...	...	328,792	...	8,900,000	6,856,092	...	...	72,763,183	56,728,570
Revenues netted against expenditures (8,900,000)			...	...	...	...	(8,900,000)	(6,856,092)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>72,434,391</b>	<b>56,399,778</b>	...	...	<b>328,792</b>	<b>328,792</b>	...	...	...	...	<b>72,763,183</b>	<b>56,728,570</b>
National Gallery of Canada—Budgetary	34,113,362	34,113,362	...	...	...	...	...	...	...	...	34,113,362	34,113,362

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>National Library</b>												
Canadiana collections and Access services	16,145,456	15,991,283	...	...	40,000	23,218	...	...	...	...	16,185,456	16,014,501
Library networking	10,921,933	12,002,760	...	...	11,000	11,000	...	...	...	...	10,932,933	12,013,760
Corporate and branch administration	6,998,164	5,950,066	...	...	...	...	...	...	...	...	6,998,164	5,950,066
<b>Total Program—Budgetary</b>	<b>34,065,553</b>	<b>33,944,109</b>	<b>...</b>	<b>...</b>	<b>51,000</b>	<b>34,218</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>34,116,553</b>	<b>33,978,327</b>
<b>National Museum of Science and Technology—Budgetary</b>	<b>19,627,486</b>	<b>19,627,486</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>19,627,486</b>	<b>19,627,486</b>
<b>Public Service Commission</b>												
Resourcing	53,947,819	52,284,746	...	...	...	...	...	...	...	...	53,947,819	52,284,746
Learning	31,945,412	27,793,748	...	...	...	...	6,859,000	9,053,516	...	...	23,086,412	18,740,232
Recourse	4,855,982	5,362,792	...	...	...	...	...	...	...	...	4,855,982	5,362,792
Policy, research and outreach	15,902,737	11,244,081	...	...	...	...	...	...	...	...	15,902,737	11,244,081
Corporate services	24,458,474	23,626,324	...	...	...	...	...	...	...	...	24,458,474	23,626,324
Sub-total	131,110,424	120,311,691	...	...	...	...	6,859,000	9,053,516	...	...	124,251,424	111,258,175
Revenues netted against expenditures	(6,859,000)	(9,053,516)	...	...	...	...	(6,859,000)	(9,053,516)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>124,251,424</b>	<b>111,258,175</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>124,251,424</b>	<b>111,258,175</b>
<b>Status of Women—Office of the Co-ordinator</b>												
Promoting gender equality	9,374,370	9,374,087	...	...	8,250,000	8,250,000	...	...	...	...	17,624,370	17,624,087
<b>Total Program—Budgetary</b>	<b>9,374,370</b>	<b>9,374,087</b>	<b>...</b>	<b>...</b>	<b>8,250,000</b>	<b>8,250,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>17,624,370</b>	<b>17,624,087</b>
<b>Total Ministry—Budgetary</b>	<b>1,962,584,247</b>	<b>1,872,519,489</b>	<b>259,420,000</b>	<b>256,458,088</b>	<b>594,275,639</b>	<b>593,435,786</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,816,279,886</b>	<b>2,722,413,363</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>10,000</b>	<b>...</b>

# Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use				
	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,163,680	...	...	1,163,680	1,163,680	...	...	563,680
...	5,662,250	...	(376,496)	5,285,754	5,271,146	14,608	...	3,938,880
...	1,125,000	...	(1,125,000)	...	...	...	...	1,125,000
...	7,950,930	...	(1,501,496)	6,449,434	6,434,826	14,608	...	5,627,560
<b>Department</b>								
<b>Canadian Heritage Program</b>								
<b>Grants</b>								
Cultural development and heritage								
Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:								
Grants to institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i>								
Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities								
Grant to Fathers of Confederation Buildings Trust, Charlottetown, PEI								
<b>Canadian identity</b>								
Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages								
Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day								
Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism								
Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:								
...	22,800	...	...	22,800	22,800	...	...	22,800
...	13,680	...	...	13,680	13,680	...	...	13,680
...	15,200	...	...	15,200	15,200	...	...	15,200
...	15,200	...	...	15,200	15,200	...	...	15,200
...	22,800	...	...	22,800	22,800	...	...	22,800
...	22,800	...	...	22,800	22,800	...	...	22,800
...	21,778,680	...	(800,709)	26,977,971	26,977,970	1	...	28,997,137
...	4,098,800	4,500,000	(1,456,204)	7,142,596	7,083,400	59,196	...	6,677,070
...	16,783,224	...	(4,202,365)	12,580,859	12,580,858	1	...	15,857,185







## Transfer Payments—Continued

[illegible]

Program Summary by Business Line									
...	282,000	...	...	282,000	...	...	282,000	...	536,510
...	4,053,000	3,800,000	8,166,525	16,019,525	...	1	16,019,524	...	2,444,265
...	4,335,000	3,800,000	8,166,525	16,301,525	...	1	16,301,524	...	2,980,775
...	468,850,479	106,833,397	8,196,971	583,880,847	...	...	583,057,882	822,965	567,729,169
National Archives of Canada									
Grants									
...	600,000	...	...	600,000	...	...	600,000	...	600,000
...	25,000	...	...	25,000	...	...	25,000	...	75,000
...	625,000	...	...	625,000	...	...	625,000	...	675,000
Contributions									
...	640,000	...	...	640,000	...	...	673,905	(33,905)	711,185
...	500,000	...	...	500,000	...	...	465,989	34,011	491,815
...	1,140,000	...	...	1,140,000	...	...	1,139,894	106	1,203,000
...	1,765,000	...	...	1,765,000	...	...	1,764,894	106	1,878,000
National Film Board									
Grants									
...	12,000	...	...	12,000	...	...	6,000	6,000	7,500
Contributions									
...	307,000	...	9,792	316,792	...	...	322,792	(6,000)	282,362
...	319,000	...	9,792	328,792	...	...	328,792	...	289,862
National Library									
Grants									
...	40,000	...	...	40,000	...	...	23,218	16,782	52,982

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	11,000	...	...	11,000	11,000	...	...
	Library networking International Federation of Library Associations						
...	51,000	...	...	51,000	34,218	16,782	...
	Total Program						
							63,982
	Status of Women—Office of the Co-ordinator						
	Grants						
	Promoting gender equality						
	Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society						
...	8,250,000	...	...	8,250,000	8,250,000	...	...
...	8,250,000	...	...	8,250,000	8,250,000	...	...
...	479,235,479	106,833,397	8,206,763	594,275,639	593,435,786	839,853	...
	Total Program						
							8,415,000
							8,415,000
							578,376,013
	Total Ministry						

(S) Statutory transfer payment.



# Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
<b>Canadian Heritage Program</b>				
<b>Budgetary (respendable revenues)</b>				
Cultural development and heritage Museum and heritage services	2,450,000	1,905,421	1,896,189	
Canadian audio-visual certification office	951,000	1,261,970	413,692	
<b>Total Program—Budgetary</b>	<b>3,401,000</b>	<b>3,167,391</b>	<b>2,309,881</b>	
<b>Parks Canada Program</b>				
<b>Budgetary (respendable revenues)</b>				
Operation	12,000,000	12,156,778	10,952,600	
Rentals, lands, buildings and concessions	29,300,000	29,304,389	25,662,800	
Entrance fees	12,170,000	12,509,331	11,910,800	
Camping and trailer permits	9,074,000	8,649,129	8,386,164	
Other revenues	62,544,000	62,619,627	56,912,364	
<b>Total Program—Budgetary</b>	<b>113,018,000</b>	<b>113,018,000</b>	<b>107,824,528</b>	
<b>Parks Canada Enterprise Units Revolving Fund</b>				
Townships Revolving Fund	4,665,000	4,577,581	4,247,183	
	9,041,000	7,993,713	6,324,487	
<b>Total Program—Budgetary</b>	<b>13,706,000</b>	<b>12,571,294</b>	<b>10,571,670</b>	
<b>Total Department—Budgetary</b>	<b>126,724,000</b>	<b>125,756,685</b>	<b>118,701,133</b>	
<b>Canadian Radio-television and Telecommunications Commission</b>				
<b>Budgetary (respendable revenues)</b>				
Canada's voices	15,475,914	15,475,914	...	
Choices for Canadians	13,858,086	13,858,086	...	
Broadcasting	...	...	8,867,000	
Telecommunications	...	...	7,819,000	
Executive management	...	...	6,979,000	
Corporate services	...	...	5,431,065	
<b>Total Program—Budgetary</b>	<b>29,334,000</b>	<b>29,334,000</b>	<b>29,096,065</b>	
<b>National Film Board</b>				
<b>Budgetary (respendable revenues)</b>				
National Film Board operations	1,650,000	826,060	1,046,036	
Film production services	2,500,000	2,691,622	1,793,205	
Print sales	4,750,000	2,136,756	3,735,845	
Rentals, royalties and miscellaneous	...	1,201,654	896,603	
<b>Total Program—Budgetary</b>	<b>8,900,000</b>	<b>6,856,092</b>	<b>7,471,689</b>	
<b>Public Service Commission</b>				
<b>Budgetary (respendable revenues)</b>				
Learning	4,061,000	5,610,516	5,120,859	
Staff Development and Training Revolving Fund	2,798,000	3,443,000	1,775,837	
Recoveries and service fees	6,859,000	9,053,516	6,896,696	
Subsidy	124,744,000	123,601,920	113,258,365	
<b>Total Program—Budgetary</b>	<b>134,452,000</b>	<b>138,709,952</b>	<b>127,041,657</b>	
<b>Total Ministry—Budgetary</b>	<b>261,176,000</b>	<b>264,276,637</b>	<b>255,742,445</b>	

## Canadian Radio-television and Telecommunications

Department	Current year	Previous year
Canadian Heritage Program	\$	\$
Tax revenues—		
Goods and services tax	4,927,092	161,102
<b>Total tax revenues</b>	<b>4,927,092</b>	<b>161,102</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	721,905	632,125
Adjustments to prior year's payables	...	25,316
	721,905	657,441
Proceeds from the disposal of surplus Crown assets	1,954	12,575
<b>Total Program</b>	<b>58,559,977</b>	<b>53,158,821</b>
Parks Canada Program		
Tax revenues—		
Goods and services tax	...	4,389,695
<b>Total tax revenues</b>	<b>...</b>	<b>4,389,695</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	192,684	2,794,502
Adjustments to prior year's payables	...	200,326
	192,684	2,994,828
Privileges, licences and permits	...	35,450
Proceeds from sales	...	178
Proceeds from the disposal of surplus Crown assets	290,414	757,028
Miscellaneous non-tax revenues	100,255	151,345
<b>Total non-tax revenues</b>	<b>583,353</b>	<b>3,938,829</b>
<b>Total Program</b>	<b>583,353</b>	<b>8,328,524</b>
<b>Total Department</b>	<b>59,143,330</b>	<b>61,487,345</b>

# Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	...	201	<b>Public Service Commission</b>		
Miscellaneous non-tax revenues—			<b>Tax revenues—</b>		
Section 29.1 of the <i>Financial Administration Act</i>	787,898	442,262	Goods and services tax	15,979	16,329
Miscellaneous non-tax revenues	47,224	35,586	<b>Total tax revenues</b>	<b>15,979</b>	<b>16,329</b>
<b>Total non-tax revenues</b>	<b>835,122</b>	<b>477,848</b>	<b>Non-tax revenues—</b>		
<b>Total Program</b>	<b>846,512</b>	<b>490,163</b>	Refunds of previous years' expenditures—		
			Refunds of previous years' expenditures	117,943	75,454
			Adjustments to prior year's payables	626,037	233,167
<b>National Film Board</b>					
<b>Tax revenues—</b>			Service fees	743,980	308,621
Goods and services tax	330,587	267,197	Proceeds from the disposal of surplus Crown assets	725,822	960,609
<b>Total Program</b>	<b>330,587</b>	<b>267,197</b>	Miscellaneous non-tax revenues	14,160	23,256
<b>National Library</b>					
<b>Tax revenues—</b>			<b>Total non-tax revenues</b>	<b>1,495,611</b>	<b>1,335,256</b>
Goods and services tax	40,240	32,346	<b>Total Program</b>	<b>1,511,590</b>	<b>1,351,585</b>
<b>Total tax revenues</b>	<b>40,240</b>	<b>32,346</b>	<b>Status of Women—Office of the Co-ordinator</b>		
<b>Non-tax revenues—</b>			<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	30,676	23,149	Services expenditures	23,839	30,804
Adjustments to prior year's payables	...	125,084	Adjustments to prior year's payables	...	13,093
	30,676	148,233	Proceeds from the disposal of surplus Crown assets	23,839	43,897
<b>Service fees—</b>				283	435
Computerized library services	560,761	639,053	<b>Total Program</b>	<b>24,122</b>	<b>44,332</b>
Library delivery service	562	79,959	<b>Ministry Summary</b>		
Duplication services	52,624	26,853	<b>Tax revenues—</b>		
	613,947	745,865	Goods and services tax	5,350,083	4,885,525
			<b>Total tax revenues</b>	<b>5,350,083</b>	<b>4,885,525</b>
Proceeds from the disposal of surplus Crown assets	13,061	11,525	<b>Non-tax revenues—</b>		
			Refunds of previous years' expenditures	1,796,840	4,314,904
Miscellaneous non-tax revenues	20,904	16,894	Privileges, licences and permits	79,339,903	73,636,068
<b>Total non-tax revenues</b>	<b>678,588</b>	<b>922,517</b>	Service fees	1,508,121	1,859,447
<b>Total Program</b>	<b>718,828</b>	<b>954,863</b>	Proceeds from sales	...	178
			Proceeds from the disposal of surplus Crown assets	459,726	931,303
			Miscellaneous non-tax revenues	54,011,905	53,486,057
			<b>Total non-tax revenues</b>	<b>137,116,495</b>	<b>134,227,957</b>
			<b>Total Ministry</b>	<b>142,466,578</b>	<b>139,113,482</b>





# SECTION 4

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Citizenship and Immigration

Department

Immigration and Refugee Board of  
Canada

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## Department

### Objective

The objective of the program is to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests and the protection of the health and safety of Canadians, and that Citizenship and Immigration policies and programs are managed consistent with Canada's domestic needs and capacities, and international commitments and responsibilities.

### Business Line Description

#### *Maximizing benefits of international migration*

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

#### *Maintaining Canada's humanitarian tradition*

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and

protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim Federal Health Program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant Loans Program and the Resettlement Assistance Program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a Memorandum of Understanding between the Department and the Board.

#### *Promoting the integration of newcomers*

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

#### *Managing access to Canada*

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combating illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who

comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages Citizenship and Immigration Canada cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who there are reasonable grounds to believe would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

#### *Providing corporate services*

The Providing corporate services business line coordinates Citizenship and Immigration Canada's (CIC) planning and review processes; manages the spending and usage of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to Service Line and Program Delivery Directors General; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

**Objective**

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention relating to the Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

**Business Line Description***Refugee determination*

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board deals exclusively with claims to refugee status made by persons who have arrived in Canada.

*Immigration appeals*

The Immigration appeals business line makes available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of

refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees, or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

*Inquiries and detention reviews*

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

*Corporate management and services*

The Corporate management and services business line provides the Board with efficient management processes and administrative services.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	291,654,000	...	...	291,654,000	1	<b>Department</b>			
...	...	...	...	...	1b	Operating expenditures			
...	...	47,753,365	...	47,753,365	1c	Transfer of \$901,814 from Citizenship and Immigration			
...	...	...	...	...		Vote 10			
...	...	10,268,097	...	10,268,097		Transfer of \$7,201,899 from Citizenship and Immigration			
...	...	8,103,713	...	8,103,713		Vote 10			
...	...	...	(7,499,999)	(7,499,999)		Transfer from Vote 10			
...	...	...	...	...		Transfer to Vote 5			
...	291,654,000	58,021,462	603,714	350,279,176		Total—Vote 1			
...	...	...	...	...	2c	To write off from the Accounts of Canada 4,099 debits due to Her Majesty in right of Canada amounting to \$3,736,381			
...	...	3,736,381	...	3,736,381		Capital expenditures			
...	5,000,000	...	...	5,000,000	5	Transfer of \$7,499,999 from Citizenship and Immigration			
...	...	...	...	...	5a	Vote 1			
...	...	1	...	1		Capital expenditures			
...	...	1,111,200	...	1,111,200	5b	Transfer from Vote 1			
...	...	...	7,499,999	7,499,999		Total—Vote 5			
...	5,000,000	1,111,201	7,499,999	13,611,200		Grants and contributions			
...	315,135,000	...	...	315,135,000	10	Grants			
...	...	1	...	1	10c	Transfer to Vote 1			
...	...	...	(8,103,713)	(8,103,713)		Total—Vote 10			
...	315,135,000	1	(8,103,713)	307,031,288		(S) Minister of Citizenship and Immigration—Salary and motor car allowance			
...	48,645	...	918	49,563		(S) Contributions to employee benefit plans			
...	34,001,000	...	1,712,000	35,713,000		(S) Refunds of amounts credited to revenues in previous years			
...	...	...	23,542,245	23,542,245		(S) Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>			
...	...	...	...	...		(S) Court awards			
...	...	...	103,229	103,229		(S) Spending of proceeds from the disposal of surplus Crown assets			
...	...	...	108,553	108,553		Total budgetary			
50,785	...	...	96,967	147,752		295,519,017	11,512,271	...	304,559,433
...	48,645	...	...	...		49,563	...	...	48,645
...	34,001,000	...	1,712,000	35,713,000		35,713,000	...	...	27,032,000
...	...	...	23,542,245	23,542,245		23,542,245	...	...	23,450,078
...	...	...	...	...		103,229	...	...	102,046
...	...	...	108,553	108,553		108,553	...	...	3,414
...	...	...	...	...		97,790	...	49,962	74,500
50,785	645,838,645	62,869,045	25,563,912	734,322,387		704,489,305	29,783,120	49,962	669,501,666



(S) (L) Loans pursuant to section 119 of the <i>Immigration Act</i> , as last amended by TB814449, Limit \$110,000,000 (Net)		50,195,896		2,209,403		(2,209,403)		50,195,896		(1,416,464)		...		51,612,360		4,562,193	
Total Department—		50,785		645,838,645		62,869,045		25,563,912		734,322,387		50,195,896		704,489,305		29,783,120	
Budgetary		50,195,896		...		2,209,403		(2,209,403)		...		...		(1,416,464)		49,962	
Non-budgetary		...		...		...		...		...		...		...		51,612,360	
Total Department—		...		...		...		...		...		...		...		...	
Immigration and Refugee Board of Canada		...		...		...		...		...		...		...		...	
15 Program expenditures		...		...		...		...		...		...		...		...	
15c Program expenditures		...		...		...		...		...		...		...		...	
(S) Total—Vote 15		...		...		...		...		...		...		...		...	
(S) Contributions to employee benefit plans		...		...		...		...		...		...		...		...	
(S) Spending of proceeds from the disposal of surplus Crown assets		12,843		...		...		15,652		28,495		...		12,843		15,652	
Total Program—Budgetary		12,843		76,945,000		7,530,000		543,652		85,031,495		...		84,676,527		339,316	
Total Ministry—		63,628		722,783,645		70,399,045		26,107,564		819,353,882		...		789,165,832		30,122,436	
Budgetary		50,195,896		...		2,209,403		(2,209,403)		50,195,896		...		(1,416,464)		65,614	
Non-budgetary		...		...		...		...		...		...		...		51,612,360	
Total		...		...		...		...		...		...		...		...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

## Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Maximizing benefits of international migration	111,406,000	108,653,205	...	65,110	...	...	...	...	...	111,406,000	108,718,315	
Maintaining Canada's humanitarian tradition	33,770,000	29,689,628	...	...	49,064,659	43,800,280	...	...	...	82,834,659	73,489,908	
Promoting the integration of newcomers—												
Budgetary	28,013,000	26,689,307	...	...	257,966,629	251,718,737	...	...	...	285,979,629	278,408,044	
Non-budgetary	...	...	...	...	...	...	...	...	...	50,195,896	(1,416,464)	
Managing access to Canada	84,620,000	81,124,582	...	...	...	...	...	...	...	84,620,000	81,124,582	
Providing corporate services	155,870,899	150,056,818	13,611,200	12,691,638	...	...	...	...	...	169,482,099	162,748,456	
<b>Total Department—</b>	<b>413,679,899</b>	<b>396,213,540</b>	<b>13,611,200</b>	<b>12,756,748</b>	<b>307,031,288</b>	<b>295,519,017</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>734,322,387</b>	<b>704,489,305</b>	
Budgetary	...	...	...	...	...	...	...	...	...	50,195,896	(1,416,464)	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	
<b>Immigration and Refugee Board of Canada</b>												
Refugee determination	44,782,920	47,788,952	...	...	...	...	...	...	...	44,782,920	47,788,952	
Immigration appeals	4,844,060	4,523,818	...	...	...	...	...	...	...	4,844,060	4,523,818	
Inquiries and detention reviews	6,283,240	4,043,676	...	...	...	...	...	...	...	6,283,240	4,043,676	
Corporate management and services	29,121,275	28,320,081	...	...	...	...	...	...	...	29,121,275	28,320,081	
<b>Total Program—Budgetary</b>	<b>85,031,495</b>	<b>84,676,527</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>85,031,495</b>	<b>84,676,527</b>	
<b>Total Ministry—</b>												
Budgetary	498,711,394	480,890,067	13,611,200	12,756,748	307,031,288	295,519,017	...	...	...	819,353,882	789,165,832	
Non-budgetary	...	...	...	...	...	...	...	...	...	50,195,896	(1,416,464)	

# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
...	90,000,000	...	11,452,000	101,452,000	...	...	90,000,000
...	58,900,000	1	(58,823,001)	77,000	...	...	46,321,000
...	<b>148,900,000</b>	<b>1</b>	<b>(47,371,001)</b>	<b>101,529,000</b>	<b>...</b>	<b>...</b>	<b>136,321,000</b>
<b>Contributions</b>							
...	45,892,000	...	1,672,659	42,301,525	5,263,134	...	37,202,086
...	2,000,000	...	(500,000)	1,498,755	1,245	...	1,406,567
...	47,892,000	...	1,172,659	43,800,280	5,264,379	...	38,608,653
...	14,300,000	...	15,003,873	28,458,882	844,991	...	25,037,890
...	101,843,000	...	22,565,334	119,041,678	5,366,656	...	102,149,643
...	2,200,000	...	525,422	2,689,177	36,245	...	2,442,247
...	118,343,000	...	38,094,629	150,189,737	6,247,892	...	129,629,780
...	<b>166,235,000</b>	...	<b>39,267,288</b>	<b>193,990,017</b>	<b>11,512,271</b>	<b>...</b>	<b>168,238,433</b>
<b>Ministry Summary by Business Line</b>							
...	47,892,000	...	1,172,659	43,800,280	5,264,379	...	38,608,653
...	267,243,000	1	(9,276,372)	251,718,737	6,247,892	...	265,950,780
...	<b>315,135,000</b>	<b>1</b>	<b>(8,103,713)</b>	<b>295,519,017</b>	<b>11,512,271</b>	<b>...</b>	<b>304,559,433</b>

## Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
<b>Non-budgetary (respendable receipts)</b>				
Promoting the integration of newcomers				
Loan repayments—Section 119	...	18,140,983		12,918,449
<b>Total Ministry—Non-budgetary</b>	...	<b>18,140,983</b>		<b>12,918,449</b>

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Tax revenues—</b>				
Goods and services tax		2,880		2,396
<b>Total tax revenues</b>		<b>2,880</b>		<b>2,396</b>
<b>Non-tax revenues—</b>				
Return on investments—				
Loans, investments and advances—				
Interest on transportation and assistance loans		558,301		250,550
Refunds of previous years' expenditures—				
Recovery of bad debts		218,021		41,925
Salary overpayment		...		7,319
Recoverable adjustment assistance loans		...		409
Immigration adjustment assistance overpayments		315,267		109,364
Sundries		88,931		201,447
Refunds of previous years' expenditures		855,520		476,708
Adjustments to prior year's payables		3,977,160		2,093,184
		5,454,899		2,930,356
<b>Privileges, licences and permits—</b>				
Rights of landing		117,741,564		119,707,700
Citizenship rights fees		14,302,719		12,851,866
		132,044,283		132,559,566
<b>Service fees—</b>				
Change of citizenship		16,238,158		17,706,491
Citizenship status document		2,701,178		2,897,735
Application fees—				
Permanent residence		105,532,475		91,330,596
Business application		6,950,711		7,555,287
Dependant less than 19 years		8,883,640		7,737,152
Employment authorization		18,605,305		15,877,035
Employment authorization—Group of artists		1,033,114		1,754,762
Immigration status document		46,611,866		44,476,514
Visitor visa—Multiple entry		19,171,954		18,006,077
Visitor visa—Family rate		2,861,360		2,334,404
Alternate manner of examination		555,798		269,304
Replacement or certification of a document		597,822		566,871
Rate of exchange differential		27,914		48,052
Student authorization		12,492,942		11,153,486
Minor violation of <i>Immigration Act</i>		4,722,902		3,936,272
Rehabilitation - A19(1)(c.1)				85,067
Minister's consent to return		217,556		228,197
Amendment of eligible business or fund				
		16,500		40,650
Assessment of eligible business or fund				
		42,000		...



# Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Call out/overtime	1,800	1,857	<b>Ministry Summary</b>		
Order in council	26,081	37,737	Tax revenues—		
Family business	260,942	194,950	Goods and services tax	5,362	5,151
General services	564,415	776,506			
Repayment of deportation	111,301	101,569	Total tax revenues	5,362	5,151
Other services	19,306	3,642,488			
Immigration administration fee—Transportation companies	4,185,052	4,839,426	Non-tax revenues—		
	252,517,159	235,603,714	Return on investments	558,301	250,550
			Refunds of previous years' expenditures	5,827,702	3,231,322
Proceeds from the disposal of surplus Crown assets			Privileges, licences and permits	132,044,283	132,559,566
Miscellaneous non-tax revenues—	96,967	88,190	Service fees	252,517,159	235,603,714
Gains on foreign currency transactions	15,901	88	Proceeds from sales	36,913	39,730
Crown owned housing rentals	...	486	Proceeds from the disposal of surplus Crown assets	112,619	101,033
Immigration Act penalties—Transportation companies	(400)	1,346	Miscellaneous non-tax revenues	2,860,672	2,161,254
Immigration Act fines	46,051	42,828	Total non-tax revenues	393,957,649	373,947,169
Forfeitures	1,361,083	1,285,055			
Removal and detention costs	907,573	744,993	<b>Total Ministry</b>	<b>393,963,011</b>	<b>373,952,320</b>
Sundries	550,464	86,458			
	2,860,672	2,161,254			
<b>Total non-tax revenues</b>	<b>393,532,281</b>	<b>373,593,630</b>			
<b>Total Department</b>	<b>393,535,161</b>	<b>373,596,026</b>			
<b>Immigration and Refugee Board of Canada</b>					
<b>Tax revenues—</b>					
Goods and services tax	2,482	2,755			
<b>Total tax revenues</b>	<b>2,482</b>	<b>2,755</b>			
<b>Non-tax revenues—</b>					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	15,031	60,554			
Adjustments to prior year's payables	357,772	240,412			
	372,803	300,966			
Proceeds from sales	36,913	39,730			
Proceeds from the disposal of surplus Crown assets	15,652	12,843			
<b>Total non-tax revenues</b>	<b>425,368</b>	<b>353,539</b>			
<b>Total Program</b>	<b>427,850</b>	<b>356,294</b>			



# SECTION 5

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Environment

Department

Canadian Environmental Assessment  
Agency

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## Department

### Objective

The objective of the environment program is to make sustainable development a reality in Canada by helping present and future generations of Canadians live and prosper in an environment that needs to be respected, protected and conserved.

### Business Line Description

#### *A healthy environment*

Canadians have concerns about risks to the environment from human activities and the danger that this poses for their own health, and the sustainability of the environment for future generations. They expect that environmental risks be understood, monitored and controlled or prevented. Environment Canada, drawing on its strength in science, responds to these environmental concerns by: providing scientific knowledge and expertise concerning the health of the environment and environmental stressors; developing national strategies and standards; ensuring that those strategies and standards are vigorously applied; and taking a leadership role in the international community in order to represent Canadian interests and advance domestic issues.

#### *Safety from environmental hazards*

The lives and property of Canadians are threatened by naturally occurring and human-induced environmental hazards; these range from severe weather and airborne volcanic ash to oil spills and tire fires. In order to minimize risk, Environment Canada, through its research and related scientific activities, provides services to enable Canadians to protect themselves from hazards. It does this by providing Canadians with timely weather and environmental warnings, and services aimed at reducing the frequency and severity of environmental emergencies.

#### *A greener society*

Sustainable development has become a key goal of public policy, within Canada and internationally. The Department provides Canadians with useful and accessible information, readily applicable technologies and tools, and policies that integrate social, economic and environmental considerations, with a view to building their capacity to sustain the environment.

#### *Administration*

Canadians desire a lean, efficient, and accountable Government. In response, the Administration business line provides strong, integrated management for the Department. It also provides efficient and effective tools, technologies, and advice in support of operations and senior management.

## Canadian Environmental Assessment Agency

### Objective

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

### Business Line Description

#### *Canadian Environmental Assessment Agency*

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are co-ordinated across government, and harmonized with other jurisdictions, including Aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet Directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.



# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
	388,654,000	...	...	388,654,000	1				
	...	2,000,000	...	2,000,000	1a				
	...	38,421,547	...	38,421,547	1b				
	...	...	...	...	1c				
	...	17,424,089	...	17,424,089					
	...	2,250,969	2,250,969	2,250,969					
	...	...	4,867,057	4,867,057					
	388,654,000	57,845,636	7,118,026	453,617,662					
	24,529,000	...	...	24,529,000	5				
	...	7,472,460	...	7,472,460	5b				
	...	...	(2,250,969)	(2,250,969)					
	24,529,000	7,472,460	(2,250,969)	29,750,491					
	32,178,000	...	...	32,178,000	10				
	...	8,000,000	...	8,000,000	10a				
	...	3,588,918	...	3,588,918	10b				
	...	...	(4,867,057)	(4,867,057)					
	32,178,000	11,588,918	(4,867,057)	38,899,861					
	48,645	...	...	48,645	(S)				
	48,863,000	...	2,460,000	51,323,000	(S)				
228,246	...	...	295,976	524,222	(S)				
228,246	494,272,645	76,907,014	2,755,976	574,163,881					
	7,254,000	...	...	7,254,000	15				
	...	1,568,150	...	1,568,150	15b				
	...	...	150,000	150,000					
	7,254,000	1,568,150	150,000	8,972,150					
			</						

## Ministry Summary—Concluded

Available from previous years	Source of authorities					Vote	Disposition of authorities				
	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$		
...	886,000	...	45,000	931,000	(S)	931,000	...	...	699,000		
2,586	...	...	255	2,841	(S)	450	2,136	255	...		
2,586	8,140,000	1,568,150	195,255	9,905,991		9,757,043	148,693	255	9,757,983		
230,832	502,412,645	78,475,164	2,951,231	584,069,872		574,403,065	9,549,003	117,804	557,872,318		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

# Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
A healthy environment	214,828,519	205,260,184	6,387,150	6,090,618	19,369,685	19,280,024	9,040,833	9,040,833	...	...	231,544,521	221,589,993
Safety from environmental hazards	196,237,292	199,561,996	19,849,860	18,828,635	3,211,165	3,210,875	58,545,396	58,545,396	...	...	160,752,921	163,056,110
A greener society	65,770,142	64,288,195	3,302,400	3,006,265	16,138,117	16,104,418	3,238,746	3,238,746	...	...	81,971,913	80,160,132
Administration	99,534,693	98,002,674	211,081	1,688,361	180,894	180,894	32,142	32,142	...	...	99,894,526	99,839,787
Sub-total	576,370,646	567,113,049	29,750,491	29,613,879	38,899,861	38,776,211	70,857,117	70,857,117	...	...	574,163,881	564,646,022
Revenues netted against expenditures	(70,857,117)	(70,857,117)	...	...	...	...	(70,857,117)	(70,857,117)	...	...	...	...
<b>Total Department—Budgetary</b>	<b>505,513,529</b>	<b>496,255,932</b>	<b>29,750,491</b>	<b>29,613,879</b>	<b>38,899,861</b>	<b>38,776,211</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>574,163,881</b>	<b>564,646,022</b>
<b>Canadian Environmental Assessment Agency</b>												
Canadian Environmental Assessment Agency	13,725,729	10,267,467	...	...	212,262	212,262	4,032,000	722,686	...	...	9,905,991	9,757,043
Revenues netted against expenditures	(4,032,000)	(722,686)	...	...	...	...	(4,032,000)	(722,686)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>9,693,729</b>	<b>9,544,781</b>	<b>...</b>	<b>...</b>	<b>212,262</b>	<b>212,262</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>9,905,991</b>	<b>9,757,043</b>
<b>Total Ministry—Budgetary</b>	<b>515,207,258</b>	<b>505,800,713</b>	<b>29,750,491</b>	<b>29,613,879</b>	<b>39,112,123</b>	<b>38,988,473</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>584,069,872</b>	<b>574,403,065</b>

## Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>								
<b>Grants</b>								
A healthy environment								
Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer								
...	2,000,000	...	(757,879)	1,242,121	1,226,406	15,715	...	513,752
...	17,000	...	...	17,000	17,000	...	...	17,000
...	252,400	...	(49,700)	202,700	202,700	...	...	314,652
...	...	...	15,000	15,000	15,000	...	...	...
...	...	...	...	...	...	...	...	2,065,167
...	2,269,400	...	(792,579)	1,476,821	1,461,106	15,715	...	2,910,571
Safety from environmental hazards								
...	850,000	...	(478,600)	371,400	371,400	...	...	621,500
...	17,000	...	...	17,000	17,000	...	...	17,000
...	867,000	...	(478,600)	388,400	388,400	...	...	638,500
A greener society								
Grant to the International Institute for Sustainable Development to support the operation of the Institute and the undertaking of sustainable development initiatives								
...	200,000	...	...	200,000	200,000	...	...	200,000
...	...	...	...	...	...	...	...	528,854
...	200,000	...	...	200,000	200,000	...	...	728,854
...	3,336,400	...	(1,271,179)	2,065,221	2,049,506	15,715	...	4,277,925
<b>Contributions</b>								
A healthy environment								
Contribution to the Organization for Economic Cooperation and Development—Chemicals controls program								
...	125,000	...	(15,430)	109,570	109,569	1	...	...
...	1,400,000	400,000	...	1,800,000	1,783,364	16,636	...	...
Contribution to the Wildlife Habitat Canada Foundation								
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species (CITES)								
...	219,000	...	(21,295)	197,705	197,704	1	...	185,996
Contribution to the Convention on Wetlands of International Importance (RAMSAR)								
...	99,000	...	(10,352)	88,648	88,647	1	...	82,850
Contribution to the Interjurisdictional Caribou Management Board								
...	13,000	...	500	13,500	13,500	...	...	13,500
...	350,000	...	...	350,000	350,000	...	...	350,000
...	2,932,300	...	(178,169)	2,754,131	2,754,091	40	...	2,856,304





## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	1,974,000	588,918	50,000	2,612,918	...	...	846,000
...	752,000	...	(270,350)	481,650	...	...	481,650
...	600,000	...	...	600,000	...	...	600,000
...	5,194,000	...	463,314	5,630,587	26,727	...	5,879,922
...	1,060,000	...	...	1,060,000	...	...	1,376,000
...	34,000	...	37,678	71,678	...	...	71,680
...	4,200,000	...	262,575	4,470,675	(8,100)	...	4,037,958
...	...	...	301,000	300,778	222	...	332,400
...	...	...	463,106	458,256	4,850	...	508,651
...	...	...	39,000	39,000	...	...	49,135
...	...	...	31,500	21,500	10,000	...	48,500
...	...	...	10,000	10,000	...	...	...
...	...	...	147,376	147,376	...	...	517,795
...	...	...	...	...	...	...	...
...	13,814,000	588,918	1,535,199	15,904,418	33,699	...	14,749,691
...	...	...	53,308	53,308	...	...	34,541
...	...	...	79,200	79,200	...	...	107,000
...	...	...	20,000	20,000	...	...	...
...	...	...	28,386	28,386	...	...	...

Items not required for the current year									
...	...	...	...	...	...	...	...	...	50,000
...	...	...	...	180,894	180,894	...	...	...	191,541
...	28,841,600	11,588,918	(3,595,878)	36,834,640	36,834,640	180,894	36,726,705	107,935	37,987,475
<b>Departmental Summary by Business Line</b>									
...	15,254,000	11,000,000	(6,884,315)	19,369,685	19,369,685	...	19,280,024	89,661	23,605,507
...	2,910,000	...	301,165	3,211,165	3,211,165	...	3,210,875	290	2,989,807
...	14,014,000	588,918	1,535,199	16,138,117	16,138,117	...	16,104,418	33,699	15,478,545
...	...	...	180,894	180,894	180,894	...	180,894	...	191,541
...	32,178,000	11,588,918	(4,867,057)	38,899,861	38,899,861	...	38,776,211	123,650	42,265,400
<b>Canadian Environmental Assessment Agency</b>									
<b>Contributions</b>									
...	95,000	...	...	95,000	95,000	...	95,000	...	95,000
...	...	...	111,262	111,262	111,262	...	111,262	...	411,074
...	...	...	6,000	6,000	6,000	...	6,000	...	...
...	95,000	...	117,262	212,262	212,262	...	212,262	...	506,074
...	32,273,000	11,588,918	(4,749,795)	39,112,123	39,112,123	...	38,988,473	123,650	42,771,474

## Details of Respendable Amounts

Department Budgetary (respendable revenues)	Authorities available for use in the current year			Authorities used in the previous year			Authorities available for use in the current year			Authorities used in the previous year		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
A healthy environment												
Revenues received from other government departments:												
Realty revenue	69,406	69,406		788,620	...		857,318	857,318	...			...
Miscellaneous	504,703	504,703					6,341	6,341	...			...
Scientific and professional services							17,381,349	17,381,349	7,554,643			
Research and analysis	3,187,348	3,187,348		3,200,277	...				...			...
Wildlife studies and surveys	66	66							110			...
Training	4,878	4,878							240,457			...
Meteorological services	98,861	98,861							2,864,220			...
Miscellaneous scientific and professional services	108,416	108,416		468,995	...				269,506			...
Regulatory services	51,695	51,695		64,600	...				899,782			...
External revenues:									116,668			196
Information products												
Data extracts	917	917							43,924			681,565
Publications	112,867	112,867		108,497	...				2,841,550			170,067
Products	4,730	4,730							535,825			66,568
Realty revenue	112,801	112,801		386,541	...				28,079,714			29,550,146
Miscellaneous	50,220	50,220		11,835	...							
Scientific and professional services												
Research and analysis	3,680,541	3,680,541		3,522,357	...				149,663			180,745
Wildlife studies and surveys	193,651	193,651		107,463	...				20,687			...
Water quality services	8,820	8,820							376,892			590,737
Water management	101,536	101,536		186,918	...				676,161			643,336
Training	33,874	33,874		53,640	...							
Meteorological services	2,134	2,134							429,093			...
Miscellaneous scientific and professional services									309,579			...
Regulatory services	236,772	236,772		396,741	...				600			...
External revenues:									135,971			...
Information products									159,390			63,390
Data extracts	917	917							1,954,870			733,978
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...				192,981			...
Miscellaneous	50,220	50,220		11,835	...				2,745			...
Scientific and professional services									58,545,396			41,386,425
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										...
Water management	101,536	101,536		186,918	...							...
Training	33,874	33,874		53,640	...							...
Meteorological services	2,134	2,134										...
Miscellaneous scientific and professional services												...
Regulatory services	236,772	236,772		396,741	...							...
External revenues:												...
Information products												...
Data extracts	917	917										...
Publications	112,867	112,867		108,497	...							...
Products	4,730	4,730										...
Realty revenue	112,801	112,801		386,541	...							...
Miscellaneous	50,220	50,220		11,835	...							...
Scientific and professional services												...
Research and analysis	3,680,541	3,680,541		3,522,357	...							...
Wildlife studies and surveys	193,651	193,651		107,463	...							...
Water quality services	8,820	8,820										



### Details of Respendable Amounts—Concluded

		Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
		\$	\$	\$
<b>A greener society</b>				
Revenues received from other government departments:				
Information products	...			
Products				
Miscellaneous	2,626,517	...	10,841,861	
Scientific and professional services		2,626,517	1,484,610	
Research and analysis	9,000	9,000		
Hydrometric services	...	...	...	
Training	28,370	28,370	60,452	
Miscellaneous scientific and professional services			...	
	70,000	70,000	2,233,680	
<b>External revenues:</b>				
Information products	...			
Data extracts			429,794	
Publications	103,585	103,585	382,690	
Products	2,417	2,417	...	
Realty revenue	297,232	297,232	222,480	
Miscellaneous	8,595	8,595	1,082,875	
Scientific and professional services				
Research and analysis	22,661	22,661	350,330	
Hydrometric services	...	...	1,687,745	
Training	70,369	70,369	91,282	
Meteorological services	...	...	574,942	
	3,238,746	3,238,746	19,442,741	
<b>Administration</b>				
Revenues received from other government departments				
	21,700	21,700	445,680	
External revenues	10,442	10,442	58,414	
	32,142	32,142	504,094	
<b>Total Department—Budgetary</b>		<b>70,857,117</b>	<b>70,857,117</b>	<b>70,629,744</b>

Department	Current year	Previous year
<b>Tax revenues—</b>	<b>\$</b>	<b>\$</b>
Goods and services tax	2,860,944	2,768,785
<b>Total tax revenues</b>	<b>2,860,944</b>	<b>2,768,785</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of transfer payments	16,774	49,890
Reimbursement of operating and maintenance expenditures	571,063	281,922
Sundries	103,498	34,026
Adjustments to prior year's payables	329,915	900,966
	1,021,250	1,266,804
<b>Privileges, licences and permits—</b>		
Taxidermist and aviculture licences	25,711	27,750
Bird hunting permits	3,439,634	2,868,500
Other services	94,161	221,849
	3,559,506	3,118,099
<b>Service fees—</b>		
Hydrometric recoveries	350,587	1,138,049
Other water related recoveries	3,118,906	3,099,574
	3,469,493	4,237,623
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>295,976</b>	<b>578,068</b>
<b>Miscellaneous non-tax revenues</b>	<b>1,377,224</b>	<b>341,760</b>
<b>Total non-tax revenues</b>	<b>9,723,449</b>	<b>9,542,354</b>
<b>Total Department</b>	<b>2,584,393</b>	<b>12,311,139</b>
<b>Canadian Environmental Assessment Agency</b>		
<b>Tax revenues—</b>		
Goods and services tax	2,650	3,039
<b>Total tax revenues</b>	<b>2,650</b>	<b>3,039</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,438	149
Adjustments to prior year's payables	79,115	74,652
	84,553	74,801
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>255</b>	<b>2,586</b>
<b>Miscellaneous non-tax revenues</b>	<b>39,494</b>	<b>398,345</b>
<b>Total non-tax revenues</b>	<b>124,302</b>	<b>475,732</b>
<b>Total Program</b>	<b>126,952</b>	<b>478,771</b>
<b>Ministry Summary</b>		
<b>Tax revenues—</b>		
Goods and services tax	2,863,594	2,771,824
<b>Total tax revenues</b>	<b>2,863,594</b>	<b>2,771,824</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures	1,105,803	1,341,605
Privileges, licences and permits	3,559,506	3,118,099
Service fees	3,469,493	4,237,623
Proceeds from the disposal of surplus Crown assets	296,231	580,654
Miscellaneous non-tax revenues	1,416,718	740,105
<b>Total non-tax revenues</b>	<b>9,847,751</b>	<b>10,018,086</b>
<b>Total Ministry</b>	<b>12,711,345</b>	<b>12,789,910</b>

# SECTION 6

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Finance

Department

Auditor General

Canada Deposit Insurance  
Corporation

Canadian International Trade  
Tribunal

Office of the Superintendent of  
Financial Institutions

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## Department

Economic, Social and Financial Policies Program

## Objective

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

## Business Line Description

### *Policies and advice*

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda:

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic co-operation, defence policies and expenditures, international development assistance and international financial relations;
- the Canadian tax system;
- Financial sector policy: government borrowing and debt management, legislation governing federally regulated financial institutions, and financial and borrowing issues relating to Crown corporations;

- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings and the commercialization/privatization of government services.

### *International financial organizations*

Responsible administration of international financial obligations and subscriptions.

### *Domestic coinage*

Economical financing of domestic coinage costs.

### *Special projects*

Responsible financing of special projects.

### *Corporate administration*

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

## Objective

To statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

## Business Line Description

### *Interest and other costs*

Manages the government's borrowing program.

### *Canada investment and savings*

As a special agency of government, develops and markets retail debt instruments such as Canada Savings Bonds, the Canada RRSP Bond and others directly to Canadians, through employees and in cooperation with the financial industry.

Federal-Provincial Transfers Program

## Objective

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

## Business Line Description

### *Transfer payments*

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.



## Auditor General

### Objective

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of Government programs, financial activities and environmental and sustainable development matters.

### Business Line Description

#### *Legislative auditing*

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

## Canada Deposit Insurance Corporation

### Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

## Canadian International Trade Tribunal

### Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from government customs and excise tax assessments and determinations.

### Business Line Description

#### *Canadian International Trade Tribunal*

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Department of National Revenue causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act (CITT Act)* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of National Revenue under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;

- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

## Office of the Superintendent of Financial Institutions

### Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

### Business Line Description

#### *Financial institutions supervision and actuarial services*

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other government departments.

## Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	70,818,000	...	...	70,818,000	1	Economic, Social and Financial Policies Program				
...	...	6,246,215	...	6,246,215	1b	Program expenditures	66,263,284	10,800,931	...	59,237,877
...	70,818,000	6,246,215	...	77,064,215		Total—Vote 1				
...	281,200,000	...	...	281,200,000	5	Grants and contributions	268,635,914	12,564,086	...	208,003,913
...	...	2,500,000,000	...	2,500,000,000	(S)	Canadian Millennium Scholarship Foundation	2,500,000,000	...	...	...
...	...	...	...	...	(S)	Minister of Finance—Salary and motor car allowance			...	48,666
...	48,645	...	1,333	49,978	(S)	Payments (encashment of notes) to International Development Association ( <i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	49,978	...	...	
...	267,000,000	...	...	267,000,000	(S)	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2). Limit is SDR 225,000,000	267,000,000	...	...	190,941,000
...	50,200,000	53,200,000	(103,400,000)	...		Unused authority of SDR 145,702,414 at beginning of year (converted to Cdn \$ at that time)				
276,353,768	...	...	...	276,353,768		Exchange valuation adjustment to the unused authority at year end				
...	...	...	19,908,812	19,908,812		Total	98,775,487	...	197,487,093	30,524,445
276,353,768	50,200,000	53,200,000	(83,491,188)	296,262,580		Contributions to employee benefit				
...	8,709,000	...	438,000	9,147,000	(S)	Plans	9,147,000	...	...	5,721,000
...	38,000,000	...	21,656,680	59,656,680	(S)	Purchase of domestic coinage	59,656,680	...	...	29,770,389
...	...	...	...	...	(S)	Adjustment to the Accounts of Canada pursuant to section 64(2) of the <i>Financial Administration Act</i>			...	...
...	...	53,707,340	9,000	53,716,340	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	53,716,340	...	...	...
70,008,098	...	...	(977,238)	69,030,860	(S)	Payment of liabilities previously transferred to revenues	440,890	...	68,589,970	977,238
...	...	...	1,144,968	1,144,968	(S)	Refunds of amounts credited to revenues in previous years	1,144,968	...	...	391,699
...	...	...	25,300	25,300	(S)	Spending of proceeds from the disposal of surplus Crown assets	25,300	...	...	8,642
12,279	...	...	16,607	28,886	(S)	Appropriations not required for the current year	...	12,279	16,607	...
...	...	...	...	...		Total budgetary	3,324,855,841	23,377,296	266,093,670	151,715,906
346,374,145	715,975,645	113,153,555	2,438,823,462	3,614,326,807						677,340,775

L15	Payments to Canada's equity interest in the Hibernia Project (Gross)	12,000,000	...	...	12,000,000	11,685,041	314,959	...	52,906,894
(S)	(L) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> . Limit \$75,000,000 (Gross)	...	...	...	...	...	...	2,000,000	...
(S)	(L) Pursuant to subsection 8.3(1) of the <i>Bretton Woods and Related Agreements Act</i> to provide financial assistance to the Bank of Thailand in the amount of US \$500,000,000 (Gross)	...	625,948,000	(27,597,580)	598,350,420	598,350,420	...	...	...
<b>International Development Association</b>									
L10	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$195,155,000 to the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i> (Gross)	...	1	...	195,154,999	195,155,000	...	...	195,155,000
<b>European Bank for Reconstruction and Development (EBRD)</b>									
L11a	Issuance of a demand note to the European Bank for Reconstruction and Development in accordance with the <i>European Bank for Reconstruction and Development Agreement Act</i> (Gross)	...	...	1	7,287,199	7,287,200	...	...	...
L11b	Payment not to exceed US \$6,315,572 to the European Bank for Reconstruction and Development, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$9,100,000 on June 15, 1998 in accordance with the <i>European Bank for Reconstruction and Development Agreement Act</i> (Gross)	...	...	...	9,100,000	9,100,000	16,387,200	...	...
<b>Total—Vote L11</b>									
(S)	(L) Payments to the European Bank for Reconstruction and Development in accordance with the <i>European Bank for Reconstruction and Development Agreement Act</i> (Gross)	...	9,050,000	...	(2,079,552)	6,970,448	...	...	...
<b>International Monetary Fund—Enhanced Structural Adjustment Facility</b>									
(S)	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1). Limit is SDR 500,000,000 (Gross)	...	119,000,000	...	(119,000,000)	...	...	...	...
	Unused authority of SDR 145,859,650 at beginning of year (converted to Cdn \$ at that time)	208,456,380	...	...	89,601,199	298,057,579	...	...	...
<b>Total</b>		208,456,380	119,000,000	...	(29,398,801)	298,057,579	50,907,442	247,150,137	162,232,062
<b>Petro-Canada Limited</b>									
(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 22. Limit \$1,000,000,000 (Gross)	27,228,147	...	...	...	27,228,147	...	...	...

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote					Used in the previous year
	\$	\$	\$		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	\$	
1,573,645,679	...	...	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 5. Limit \$4 900,000,000 (Gross)	...	1,573,645,679	...	...
1,811,330,206	140,050,001	635,048,001	143,366,265		Total non-budgetary	863,068,351	1,850,023,963	16,702,159	410,293,956
346,374,145	715,975,645	113,153,555	2,438,823,462		<b>Total Program—</b>				
1,811,330,206	140,050,001	635,048,001	143,366,265		Budgetary	3,324,855,841	266,093,670	23,377,296	677,340,775
...	...	...	...		Non-budgetary	863,068,351	1,850,023,963	16,702,159	410,293,956
					<b>Public Debt Program</b>				
...	43,500,000,000	(2,100,000,000)	3,431,669,942	(S)	Interest and other costs ( <i>Financial Administration Act</i> )	44,831,669,942	...	...	43,970,689,867
...	43,500,000,000	(2,100,000,000)	3,431,669,942		<b>Total Program—Budgetary</b>	44,831,669,942	...	...	43,970,689,867
					<b>Federal-Provincial Transfers Program</b>				
...	1,134,000,000	...	1,134,000,000	20	Transfer payments to the territorial governments	...	...	...	...
...	...	205,000,000	...	20c	Transfer payments to the territorial governments	...	...	...	...
...	1,134,000,000	205,000,000	...		Total—Vote 20	1,324,747,766	14,252,234	...	1,132,069,140
...	40,000,000	...	...	25	Grant to the Province of Newfoundland and Labrador	40,000,000	...	...	40,000,000
...	30,000,000	...	(118,439)	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	29,881,561	...	...	30,130,870
...	8,482,000,000	2,177,000,000	107,350,000	(S)	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	10,766,350,000	...	...	8,867,643,006
...	11,626,000,000	874,000,000	233,624,000	(S)	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i> )	12,733,624,000	...	...	12,205,437,001
...	(494,000,000)	18,000,000	(475,189)	(S)	Youth allowances recovery ( <i>Federal-Provincial Fiscal Revision Act, 1964</i> )	(476,475,189)	...	...	(463,793,109)
...	(2,241,000,000)	94,000,000	(2,697,000)	(S)	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	(2,149,697,000)	...	...	(2,108,115,000)
...	...	...	3,261,863	(S)	Public utilities income tax transfer ( <i>Public Utilities Income Tax Transfer Act</i> )	3,261,863	...	...	28,292,551
...	18,577,900,000	3,368,000,000	340,945,235		<b>Total Program—Budgetary</b>	22,271,693,001	14,252,234	...	19,731,664,459
346,374,145	62,792,975,645	1,381,153,555	6,211,438,639		<b>Total Department—</b>				
1,811,330,206	140,050,001	635,048,001	143,366,265		Budgetary	70,428,218,784	37,629,530	266,093,670	64,379,695,101
...	...	...	...		Non-budgetary	863,068,351	16,702,159	1,850,023,963	410,293,956



...	44,378,000	...	...	30	Auditor General	...	44,378,000	30	Program expenditures	...	45,897,779
...	...	...	3,911,077	30b	Program expenditures	...	3,911,077	30b	Program expenditures	...	189,087
...	44,378,000	3,911,077	...	(S)	Total—Vote 30	46,814,004	1,475,073	...	46,814,004	1,475,073	...
...	189,000	...	20,196	(S)	Salary of the Auditor General	209,196	...	...	209,196	...	...
...	6,393,000	...	322,000	(S)	Contributions to employee benefit plans	6,715,000	...	...	6,715,000	...	5,359,000
71	...	...	1,532	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,316	...	287	1,316	...	2,370
71	50,960,000	3,911,077	343,728		Total Program—Budgetary	53,739,516	1,475,073	287	53,739,516	1,475,073	51,448,236
5,605,000,000	...	...	5,605,000,000	(S)	Canada Deposit Insurance Corporation						
					(L) Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1. Limit \$6,000,000,000 (Net)	(395,000,000)	...	6,000,000,000	(395,000,000)	...	(460,000,000)
5,605,000,000	...	...	5,605,000,000		Total Program—Non-budgetary	(395,000,000)	...	6,000,000,000	(395,000,000)	...	(460,000,000)
...	6,951,000	...	...	35	Canadian International Trade Tribunal						
...	...	348,100	...	35b	Program expenditures	348,100	...	...	348,100	...	6,805,560
...	...	387,881	...	35c	Program expenditures	387,881	...	...	387,881	...	987,000
...	6,951,000	735,981	...	(S)	Total—Vote 35	7,258,403	428,578	...	7,258,403	428,578	...
...	1,185,000	...	60,000	(S)	Contributions to employee benefit plans	1,245,000	...	...	1,245,000	...	987,000
...	8,136,000	735,981	60,000		Total Program—Budgetary	8,503,403	428,578	...	8,503,403	428,578	7,792,560
...	1,626,000	...	...	40	Office of the Superintendent of Financial Institutions						
...	...	...	...	(S)	Program expenditures	1,668,821	(42,821)	...	1,668,821	(42,821)	1,758,529
77,203,567	...	...	77,203,567	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>	5,195,176	...	72,008,391	5,195,176	...	(804,534)
1,059	...	...	1,172	(S)	Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	1,172	...	1,059	1,172	...	...
77,204,626	1,626,000	...	1,172		Spending of proceeds from the disposal of surplus Crown assets	6,865,169	(42,821)	72,009,450	6,865,169	(42,821)	953,995
423,578,842	62,853,697,645	1,385,800,613	6,211,843,539		Total Program—Budgetary	70,497,326,872	39,490,360	338,103,407	70,497,326,872	39,490,360	64,439,889,892
7,416,330,206	140,050,001	635,048,001	143,366,265		Total Ministry—Budgetary	468,068,351	16,702,159	7,850,023,963	468,068,351	16,702,159	(49,706,044)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

## Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Economic, Social and Financial Policies Program</b>												
Policies and advice	51,707,309	46,650,806	...	907,843	...	...	685,000	593,320	...	...	51,022,309	46,965,329
International financial organizations—												
Budgetary	...	...	...	...	844,462,580	634,411,401	...	...	...	...	844,462,580	634,411,401
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,114,920,647	851,383,310
Domestic coinage	59,656,680	59,656,680	...	...	...	...	...	...	...	...	59,656,680	59,656,680
Special projects—												
Budgetary	122,747,200	54,157,230	...	...	2,500,000,000	2,500,000,000	...	...	...	...	2,622,747,200	2,554,157,230
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,614,873,826	11,685,041
Corporate administration	41,756,038	31,354,039	...	3,963,757	...	...	5,318,000	5,652,595	...	...	36,438,038	29,665,201
<b>Sub-total—</b>												
Budgetary	275,867,227	191,818,755	...	4,871,600	3,344,462,580	3,134,411,401	6,003,000	6,245,915	...	...	3,614,326,807	3,324,855,841
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,729,794,473	863,068,351
Revenues netted against expenditures	(6,003,000)	(6,245,915)	...	...	...	...	(6,003,000)	(6,245,915)	...	...	...	...
<b>Total Program—</b>												
Budgetary	269,864,227	185,572,840	...	4,871,600	3,344,462,580	3,134,411,401	...	...	...	...	3,614,326,807	3,324,855,841
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,729,794,473	863,068,351
<b>Public Debt Program</b>												
Interest and other costs	44,694,282,621	44,694,263,940	...	18,681	...	...	...	...	...	...	44,694,282,621	44,694,282,621
Canada investment and savings	137,387,321	137,346,450	...	40,871	...	...	...	...	...	...	137,387,321	137,387,321
<b>Total Program—Budgetary</b>	<b>44,831,669,942</b>	<b>44,831,610,390</b>	...	<b>59,552</b>	...	...	...	...	...	...	<b>44,831,669,942</b>	<b>44,831,669,942</b>
<b>Federal-Provincial Transfers Program</b>												
Transfer payments	...	...	...	...	22,285,945,235	22,271,693,001	...	...	...	...	22,285,945,235	22,271,693,001
<b>Total Program—Budgetary</b>			...	...	22,285,945,235	22,271,693,001	...	...	...	...	22,285,945,235	22,271,693,001
<b>Total Department—</b>												
Budgetary	45,101,534,169	45,017,183,230	...	4,931,152	25,630,407,815	25,406,104,402	...	...	...	...	70,731,941,984	70,428,218,784
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,729,794,473	863,068,351

<b>Auditor General</b>										
Legislative auditing	54,834,876	53,360,985	...	...	380,000	378,531	...	...	...	53,739,516
<b>Total Program—Budgetary</b>	<b>54,834,876</b>	<b>53,360,985</b>	<b>...</b>	<b>...</b>	<b>380,000</b>	<b>378,531</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>53,739,516</b>
<b>Canada Deposit Insurance Corporation—</b>										
Non-budgetary	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Canadian International Trade Tribunal—</b>										
Budgetary	8,931,981	8,503,403	...	...	...	...	...	...	...	8,503,403
<b>Office of the Superintendent of Financial Institutions</b>										
Financial institutions supervision	122,528,798	50,606,757	1,367,000	466,319	...	...	45,064,000	44,207,907	...	6,865,169
and actuarial services	(45,064,000)	(44,207,907)	...	...	...	...	(45,064,000)	(44,207,907)	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>77,464,798</b>	<b>6,398,850</b>	<b>1,367,000</b>	<b>466,319</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>6,865,169</b>
<b>Total Ministry—</b>										
Budgetary	45,242,765,824	45,085,446,468	1,367,000	5,397,471	25,630,787,815	25,406,482,933	...	...	...	70,874,920,639
Non-budgetary	...	...	...	...	...	...	...	...	...	70,497,326,872
<b>Total</b>	<b>45,242,765,824</b>	<b>45,085,446,468</b>	<b>1,367,000</b>	<b>5,397,471</b>	<b>25,630,787,815</b>	<b>25,406,482,933</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>70,497,326,872</b>
<b>Total Program—Budgetary</b>	<b>77,464,798</b>	<b>6,398,850</b>	<b>1,367,000</b>	<b>466,319</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>6,865,169</b>
<b>Total Ministry—</b>	<b>45,242,765,824</b>	<b>45,085,446,468</b>	<b>1,367,000</b>	<b>5,397,471</b>	<b>25,630,787,815</b>	<b>25,406,482,933</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>70,497,326,872</b>
<b>Budgetary</b>	<b>45,242,765,824</b>	<b>45,085,446,468</b>	<b>1,367,000</b>	<b>5,397,471</b>	<b>25,630,787,815</b>	<b>25,406,482,933</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>70,497,326,872</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>70,497,326,872</b>

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>							
Economic, Social and Financial Policies Program							
<b>Grants</b>							
International financial organizations							
To meet commitments made by Canada under multilateral debt reduction agreements							
...	110,200,000	...	281,200,000	268,635,914	12,564,086	...	208,003,913
<b>Contributions</b>							
International financial organizations							
To meet commitments made by Canada under multilateral debt service reduction agreements							
...	171,000,000	...	...	...	...	...	...
<b>Other transfer payments</b>							
International financial organizations							
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>							
...	267,000,000	...	267,000,000	267,000,000	...	...	190,941,000
276,353,768	50,200,000	53,200,000	(83,491,188)	98,775,487	...	197,487,093	30,524,445
276,353,768	317,200,000	53,200,000	(83,491,188)	365,775,487	...	197,487,093	221,465,445
<b>Special projects</b>							
(S) Canadian Millennium Scholarship Foundation							
...	...	2,500,000,000	2,500,000,000	2,500,000,000	...	...	...
276,353,768	317,200,000	53,200,000	3,063,262,580	2,865,775,487	...	197,487,093	221,465,445
<b>Total—Other transfer payments</b>							
Program Summary by Business Line							
International financial organizations							
276,353,768	598,400,000	53,200,000	(83,491,188)	634,411,401	12,564,086	197,487,093	429,469,358
...	...	...	2,500,000,000	2,500,000,000	...	...	...
<b>Total Program</b>							
276,353,768	598,400,000	53,200,000	2,416,508,812	3,134,411,401	12,564,086	197,487,093	429,469,358
<b>Federal-Provincial Transfers Program</b>							
<b>Grants</b>							
Transfer payments							
Grant to the province of Newfoundland and Labrador							
...	40,000,000	...	...	40,000,000	...	...	40,000,000



**Other transfer payments**

<b>Transfer payments</b>									
<b>Transfer payments to the territorial governments</b>									
(S) Statutory subsidies	1,134,000,000	205,000,000	...	1,339,000,000	...	1,324,747,766	14,252,234	...	1,132,069,140
(S) Fiscal equalization	30,000,000	...	(118,439)	29,881,561	...	29,881,561	...	...	30,130,870
(S) Canada health and social transfer	8,482,000,000	2,177,000,000	107,350,000	10,766,350,000	...	10,766,350,000	...	...	8,867,643,006
(S) Youth allowances recovery	11,626,000,000	874,000,000	233,624,000	12,733,624,000	...	12,733,624,000	...	...	12,205,437,001
(S) Alternative payments for standing programs	(494,000,000)	18,000,000	(475,189)	(476,475,189)	...	(476,475,189)	...	...	(463,793,109)
(S) Public utilities income tax transfer	(2,241,000,000)	94,000,000	(2,697,000)	(2,149,697,000)	...	(2,149,697,000)	...	...	(2,108,115,000)
	...	...	3,261,863	3,261,863	...	3,261,863	...	...	28,292,551
<b>Total—Other transfer payments</b>	<b>18,537,000,000</b>	<b>3,368,000,000</b>	<b>340,945,235</b>	<b>22,245,945,235</b>	...	<b>22,231,693,001</b>	<b>14,252,234</b>	...	<b>19,691,664,459</b>
<b>Total Program</b>	<b>18,577,000,000</b>	<b>3,368,000,000</b>	<b>340,945,235</b>	<b>22,285,945,235</b>	...	<b>22,271,693,001</b>	<b>14,252,234</b>	...	<b>19,731,664,459</b>
<b>Total Department</b>	<b>19,175,400,000</b>	<b>3,421,200,000</b>	<b>2,757,454,047</b>	<b>25,630,407,815</b>	...	<b>25,406,104,402</b>	<b>26,816,320</b>	<b>197,487,093</b>	<b>20,161,133,817</b>
<b>Auditor General</b>									
<b>Contributions</b>									
Legislative auditing	...	380,000	...	380,000	...	378,531	1,469	...	378,054
Canadian Comprehensive Auditing Foundation	...	380,000	...	380,000	...	378,531	1,469	...	378,054
<b>Total Program</b>	<b>19,175,780,000</b>	<b>3,421,200,000</b>	<b>2,757,454,047</b>	<b>25,630,787,815</b>	...	<b>25,406,482,933</b>	<b>26,817,789</b>	<b>197,487,093</b>	<b>20,161,511,871</b>
<b>Total Ministry</b>	<b>276,353,768</b>	<b>19,175,400,000</b>	<b>3,421,200,000</b>	<b>25,630,407,815</b>	...	<b>25,406,104,402</b>	<b>26,816,320</b>	<b>197,487,093</b>	<b>20,161,133,817</b>

(S) Statutory transfer payment.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Economic, Social and Financial Policies Program</b>			
<b>Budgetary (respendable revenues)</b>			
Policies and advice	685,000	593,320	609,939
Corporate administration	5,318,000	5,652,595	6,864,980
<b>Total Department—Budgetary</b>	<b>6,003,000</b>	<b>6,245,915</b>	<b>7,474,919</b>
<b>Canada Deposit Insurance Corporation</b>			
<b>Non-budgetary (respendable receipts)</b>			
Repayment of advances to the Corporation	...	395,000,000	460,000,000
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>395,000,000</b>	<b>460,000,000</b>
<b>Office of the Superintendent of Financial Institutions</b>			
<b>Budgetary (respendable revenues)</b>			
Financial institutions supervision and actuarial services			
Assessments on:			
Supervision of financial institutions	40,664,000	40,304,265	35,380,332
Supervision of pension plans	3,000,000	2,347,233	2,735,892
	43,664,000	42,651,498	38,116,224
Services provided to Canada Deposit Insurance Corporation	100,000	77,306	138,653
Services provided to Canada Pension Plan	1,300,000	1,022,011	1,068,737
Adjustments to prior year's payables	...	457,092	934,186
<b>Total Program—Budgetary</b>	<b>45,064,000</b>	<b>44,207,907</b>	<b>40,257,800</b>
<b>Total Ministry—Budgetary</b>	<b>51,067,000</b>	<b>50,453,822</b>	<b>47,732,719</b>
<b>Non-budgetary</b>	<b>...</b>	<b>395,000,000</b>	<b>460,000,000</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Economic, Social and Financial Policies Program</b>		
<b>Tax revenues—</b>		
Goods and services tax	12,326	18,508
<b>Total tax revenues</b>	<b>12,326</b>	<b>18,508</b>
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	15,161,444	49,020,293
Bank of Canada—Transfer of profit	1,703,840,735	1,509,375,812
Canada Development Investment Corporation—Dividend	...	5,000,000
Petro-Canada Limited—Dividend	19,756,042	14,323,130
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	1,198,951	1,327,765
Winter capital projects fund	3,729	51,047
Jamaica	3,280,662	3,408,709
United Kingdom—United Kingdom Financial Agreement Act, 1946	2,175,436	2,872,197
Deferred interest	4,229,777	4,272,739
International Monetary Fund—Enhanced Structural Adjustment Facility	39,480,717	32,637,889
Ottawa Civil Service Recreational Association	3,945	4,400
Thailand Financial Assistance Loan	16,180,711	...
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—Transfer of profit	1,656,398,537	1,336,004,553
International Monetary Fund—Subscriptions—Transfer of profit	80,416,005	43,311,343
Cash and accounts receivable—Cash—		
Interest—Chartered banks	36,419,247	22,416,869
Interest—Short term deposits	343,964,640	303,862,242
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	226,999	38,081
Foreign Affairs and International Trade—Passport Office Revolving Fund	3,433	...
Natural Resources—		
Natural Resources Revolving Funds	...	56,603
Public Works and Government Services—Consulting and Audit Canada Revolving Fund	477,937	1,017,000
Public Works and Government Services Revolving Funds	...	3,858,005

# Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Government Telecommunications and Informatics			Public Debt Program		
Services Revolving Fund	1,021,000	519,700	Non-tax revenues—		
Optional Services Revolving Fund	652,561	2,226,439	Return on investments— <sup>(1)</sup>		
Solicitor General—Correctional Service—			Other accounts—		
CORCAN Revolving Fund	1,369,100	1,200,800	Retirement of unmatured debt outstanding		1,510,074
	3,926,320,552	3,336,864,560	Miscellaneous non-tax revenues—		
Refunds of previous years' expenditures—			Transfer from matured debt outstanding	5,030,087	1,444,937
Refund of salaries, goods and services	886,496	224,232	<b>Total Program</b>	<b>5,030,087</b>	<b>2,955,011</b>
Refund of transfer payments from provinces and territories	...	879,241	<b>Total Department</b>	<b>4,174,056,300</b>	<b>3,696,924,035</b>
Adjustments to prior year's payables	...	979,728	<b>Auditor General</b>		
	886,496	2,083,201	Tax revenues—		
Service fees—			Goods and services tax	20,466	27,459
Fines, penalties and forfeitures	685	21,851	<b>Total tax revenues</b>	<b>20,466</b>	<b>27,459</b>
Fees—Access to information	680	2,702	<b>Non-tax revenues—</b>		
	1,365	24,553	Refunds of previous years' expenditures—		
Domestic coinage			Refunds of previous years' expenditures	29,387	28,711
Proceeds from sales—	81,367,958	102,803,327	Adjustments to prior year's payables	61,292	14,565
Sale of real property to Canada Lands Company Limited	45,496,164	...		90,679	43,276
Sale of other publications	66,694	126,499	Service fees—		
	45,562,858	126,499	Auditing services rendered to organizations	825,230	752,025
Proceeds from the disposal of surplus Crown assets	16,607	12,279	Proceeds from the disposal of surplus Crown assets	1,532	2,441
			Miscellaneous non-tax revenues	14,577	65,469
Net gain on exchange	94,368,541	213,409,984	<b>Total non-tax revenues</b>	<b>932,018</b>	<b>863,211</b>
Miscellaneous non-tax revenues—			<b>Total Program</b>	<b>952,484</b>	<b>890,670</b>
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding			<b>Canadian International Trade Tribunal</b>		
Imprest Account—			Non-tax revenues—		
Cheques	1,015	924,658	Miscellaneous non-tax revenues	5	10
Unclaimed cheques	14,522,198	13,207,466	<b>Total Program</b>	<b>5</b>	<b>10</b>
Unclaimed balances received from Bank of Canada in respect of chartered banks	...	23,813,064	<b>Office of the Superintendent of Financial Institutions</b>		
Mortgage interest premium	818,943	625,923	Tax revenues—		
Other miscellaneous revenues	5,147,354	55,002	Goods and services tax	367,921	25,613
	20,489,510	38,626,113	<b>Total tax revenues</b>	<b>367,921</b>	<b>25,613</b>
<b>Total non-tax revenues</b>	<b>4,169,013,887</b>	<b>3,693,950,516</b>			
<b>Total Program</b>	<b>4,169,026,213</b>	<b>3,693,969,024</b>			

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures	238,914	...
Proceeds from the disposal of surplus Crown assets	1,172	1,059
<b>Total non-tax revenues</b>	<b>240,086</b>	<b>1,059</b>
<b>Total Program</b>	<b>608,007</b>	<b>26,672</b>
<b>Ministry Summary</b>		
Tax revenues—		
Goods and services tax	400,713	71,580
<b>Total tax revenues</b>	<b>400,713</b>	<b>71,580</b>
<b>Non-tax revenues—</b>		
Return on investments	3,926,320,552	3,338,374,634
Refunds of previous years' expenditures	1,216,089	2,126,477
Service fees	826,595	776,578
Domestic coinage	81,367,958	102,803,327
Proceeds from sales	45,562,858	126,499
Proceeds from the disposal of surplus Crown assets	19,311	15,779
Net gain on exchange	94,368,541	213,409,984
Miscellaneous non-tax revenues	25,534,179	40,136,529
<b>Total non-tax revenues</b>	<b>4,175,216,083</b>	<b>3,697,769,807</b>
<b>Total Ministry</b>	<b>4,175,616,796</b>	<b>3,697,841,387</b>

(1) Interest unless otherwise indicated.



# SECTION 7

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Fisheries and Oceans

Department

Freshwater Fish Marketing  
Corporation

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## Department

### Objective

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

### Business Line Description

#### *Marine navigation services*

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

#### *Marine communications and traffic services*

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services.

In addition to ensuring safe marine navigation, Marine communications and traffic services (MCTS) supports economic activities by optimizing traffic movements and port efficiency, and by facilitating

industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the *Safety of Life at Sea Convention*.

#### *Icebreaking operations*

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

#### *Rescue, safety and environmental response*

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

#### *Fisheries and oceans science*

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combated through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

#### *Habitat management and environmental science*

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

#### *Hydrography*

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as Tide and Current Tables, Sailing Directions, Small Craft Guides, and Water Level Bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

## *Fisheries management*

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries. The objectives of fisheries management are complemented through the delivery of capacity-reduction programs such as the Atlantic groundfish strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP).

These special programs address specific needs for a specified period of time.

## *Harbours*

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

## *Fleet management*

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental

response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

## *Policy and internal services*

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

## **Freshwater Fish Marketing Corporation**

### **Objective**

To regulate interprovincial and export trade in freshwater fish.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$	\$
...	793,631,000	...	...	1	Operating expenditures	...	...	...	...
...	...	53,119,642	...	1b	Operating expenditures	...	...	...	...
...	...	...	...	1c	Transfer of \$13,418,000 from Fisheries and Oceans	...	...	...	...
...	...	...	...		Vote 5, and \$45,780,043 from Fisheries and Oceans	...	...	...	...
...	...	...	...		Vote 10	...	...	...	...
...	...	...	...		Transfer from: Vote 5	...	...	...	...
...	...	...	...		Vote 10	...	...	...	...
...	793,631,000	53,119,643	59,198,043		Total—Vote 1	873,806,513	32,142,173	...	917,466,697
...	127,474,000	...	...	5	Capital expenditures	...	...	...	...
...	...	4,549,000	...	5b	Capital expenditures	...	...	...	...
...	...	...	(13,418,000)		Transfer to Vote 1	...	...	...	...
...	127,474,000	4,549,000	(13,418,000)		Total—Vote 5	114,603,149	4,001,851	...	101,379,214
...	41,594,000	...	...	10	Grants and contributions	...	...	...	...
...	...	331,208,000	...	10b	Contributions	...	...	...	...
...	...	...	(45,780,043)		Transfer to Vote 1	...	...	...	...
...	41,594,000	331,208,000	(45,780,043)		Total—Vote 10	249,391,872	77,630,085	...	53,660,389
...	48,645	...	1,333	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	49,978	...	...	44,613
...	200,000	...	(200,000)	(S)	Liabilities under the <i>Fisheries Improvement Loans Act</i>	...	...	...	(22,627)
...	88,839,000	...	4,473,000	(S)	Contributions to employee benefit plans	93,312,000	...	...	76,633,000
...	...	...	17,810	(S)	Collection agency fees	17,810	...	...	41,237
...	...	...	302,983	(S)	Refunds of amounts credited to revenues in previous years	302,983	...	...	98,492
979,480	...	...	1,979,049	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,985,208	...	973,321	2,162,487
...	...	...	210,732	(S)	Court awards	210,732	...	...	82,216
979,480	1,051,786,645	388,876,643	6,784,907		Total Department—Budgetary	1,333,680,245	113,774,109	973,321	1,151,545,718



**Freshwater Fish Marketing Corporation**

L30b Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)

30,000,000	...	...	...	...	30,000,000	...	...	30,000,000	...
30,000,000	...	...	...	...	30,000,000	...	...	30,000,000	...
<b>Total Program—Non-budgetary</b>									
<b>Total Ministry—</b>									
979,480	1,051,786,645	388,876,643	6,784,907	1,448,427,675	1,333,680,245	113,774,109	973,321	1,151,545,718	
30,000,000	...	...	...	30,000,000	...	...	30,000,000	...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

## Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$
Marine navigation services	107,565,476	118,654,050		23,813,000	6,077,255		...	...		28,224,000	29,553,630		...	...		103,154,476	95,177,675	
Marine communications and traffic services	62,958,206	59,455,792		9,644,000	2,849,403		...	...		481,000	714,419		...	...		72,121,206	61,590,776	
Icebreaking operations	57,442,936	46,342,196		...	...		...	...		23,650,000	8,500,866		...	...		33,792,936	37,841,330	
Rescue, safety and environmental response	108,411,478	92,800,125		...	538,802		3,181,951	3,181,951		70,000	332,059		...	...		111,523,429	96,188,819	
Fisheries and oceans science	122,555,252	129,621,804		...	435,926		1,777,710	1,777,710		...	...		...	...		124,332,962	131,835,440	
Habitat management and environmental science	56,420,600	65,102,152		...	1,514		1,175,693	1,175,693		...	...		...	...		57,596,293	66,279,359	
Hydrography	27,364,644	30,364,423		...	2,527,215		52,000	52,000		...	...		...	...		27,416,644	32,943,638	
Fisheries management	204,446,711	190,748,214		100,000	2,141,932		320,121,853	242,491,768		...	...		...	...		524,668,564	435,381,914	
Harbours	42,731,042	38,926,589		12,604,000	18,633,566		530,750	530,750		...	...		...	...		55,865,792	58,090,905	
Fleet management	79,099,981	92,328,021		66,368,000	48,795,106		...	...		...	783,202		...	...		145,467,981	140,339,925	
Policy and internal services	188,484,392	148,426,947		6,076,000	32,602,430		182,000	182,000		2,255,000	3,200,913		...	...		192,487,392	178,010,464	
Sub-total	1,057,480,718	1,012,770,313		118,605,000	114,603,149		327,021,957	249,391,872		54,680,000	43,085,089		...	...		1,448,427,675	1,333,680,245	
Revenues netted against expenditures	(54,680,000)	(43,085,089)		...	...		...	...		(54,680,000)	(43,085,089)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>1,002,800,718</b>	<b>969,685,224</b>		<b>118,605,000</b>	<b>114,603,149</b>		<b>327,021,957</b>	<b>249,391,872</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>1,448,427,675</b>	<b>1,333,680,245</b>	
Freshwater Fish Marketing Corporation—Non-budgetary	...	...		...	...		...	...		...	...		30,000,000	...		30,000,000	...	
<b>Total Ministry—Budgetary</b>	<b>1,002,800,718</b>	<b>969,685,224</b>		<b>118,605,000</b>	<b>114,603,149</b>		<b>327,021,957</b>	<b>249,391,872</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>1,448,427,675</b>	<b>1,333,680,245</b>	
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>30,000,000</b>	<b>...</b>		<b>30,000,000</b>	<b>...</b>	

# Transfer Payments

Sources of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>								
<b>Grants</b>								
Fisheries and oceans science								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	15,500	...	...	15,500	15,500	...	...	15,500
Habitat management and environmental science								
...	...	...	...	...	...	...	...	...
Items not required for the current year								
<b>Hydrography</b>								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	46,000	...	...	46,000	46,000	...	...	46,000
Fisheries management								
...	...	...	...	...	...	...	...	1,000
Items not required for the current year								
<b>Policy and internal services</b>								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	152,500	...	20,500	173,000	173,000	...	...	30,000
...	214,000	...	20,500	234,500	234,500	...	...	142,500
<b>Total—Grants</b>								
<b>Contributions</b>								
<b>Icebreaking operations</b>								
Contribution to the Canadian Red Cross Society in respect of its boating safety program								
...	26,000	...	(26,000)	...	...	...	...	...
<b>Rescue, safety and environmental response</b>								
Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education								
...	3,000,000	...	(10,049)	2,989,951	2,989,951	...	...	2,457,056
<b>Contribution to the Canadian Red Cross Society in respect of its boating safety program</b>								
...	166,000	...	26,000	192,000	192,000	...	...	192,000
...	3,166,000	...	15,951	3,181,951	3,181,951	...	...	2,649,056

## Transfer Payments—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	976,000	...	(222,840)	753,160	...	...	...	793,556
...	5,700	...	1,003,350	1,009,050	...	...	...	308,760
...	981,700	...	780,510	1,762,210	...	...	...	1,102,316
<hr/>								
...	...	...	809,000	809,000	...	...	...	273,252
...	...	...	366,693	366,693	...	...	...	203,950
...	...	...	1,175,693	1,175,693	...	...	...	477,202
<hr/>								
...	...	...	6,000	6,000	...	...	...	18,000
<hr/>								
...	7,770,000	...	273,800	8,043,800	7,726,667	317,133	...	8,424,565
...	962,000	...	(44,292)	917,708	358,714	558,994	...	556,280
...	431,900	...	...	431,900	431,900	...	...	423,400
...	3,035,000	...	(748,800)	2,286,200	2,252,593	33,607	...	2,241,266
...	178,500	...	(178,500)	...	...	...	...	...
<hr/>								
...	...	223,900,000	(71,492,118)	152,407,882	87,564,139	64,843,743	...	...



Contributions under the Pacific Salmon Commercial Licence Retirement Program of the Canadian Fisheries Adjustment and Restructuring Plan	...	60,000,000	29,000,000	89,000,000	...	88,885,613	114,387	...	...
Contributions to support Aboriginal selective fishing under the Canadian Fisheries Adjustment and Restructuring Plan	...	...	1,001,779	1,001,779	...	1,001,779	...	...	...
Contributions under the Atlantic Early Retirement Program under the Canadian Fisheries Adjustment and Restructuring Plan	...	23,900,000	9,430	23,909,430	...	13,309,429	10,600,001	...	...
Contributions under the Pacific Salmon Vessel Tie-up Program	...	17,750,000	(8,892,790)	8,857,210	...	7,776,210	1,081,000	...	...
Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	...	24,200,000	184,800	29,384,800	...	29,303,580	81,220	...	24,591,662
Contributions to organizations to provide assistance to Canadian Sealing Industry	...	400,000	45,696	445,696	...	445,696	...	...	713,336
(S) Liabilities under the <i>Fisheries Improvement Loans Act</i>	...	200,000	(200,000)	...	...	...	...	...	(22,627)
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	...	69,000	69,000	...	69,000	...	...	100,000
Contributions under the Northern Labrador commercial salmon licence retirement program	...	...	2,940,000	2,940,000	...	2,940,000	...	...	...
Assistance to Labrador commercial salmon fishermen	...	...	426,448	426,448	...	426,448	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	12,088,806
	...	37,177,400	330,550,000	(47,605,547)	320,121,853	242,491,768	77,630,085	...	49,116,688
<b>Harbours</b>									
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	...	530,750	530,750	...	530,750	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	100,000
	...	...	530,750	530,750	...	530,750	...	...	100,000
<b>Policy and internal services</b>									
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	228,900	658,000	(877,900)	9,000	9,000	...	...	20,000
Items not required for the current year	...	...	...	...	...	...	...	...	12,000
	...	228,900	658,000	(877,900)	9,000	9,000	...	...	32,000
	...	41,580,000	331,208,000	(46,000,543)	326,787,457	249,157,372	77,630,085	...	53,495,262
<b>Total—Contributions</b>									

## Transfer Payments—Concluded

[illegible]

(S) Statutory transfer payment.

### Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
<b>Budgetary (respendable revenues)</b>		
Marine navigation services	26,650,000	29,136,129
Marine service fees	1,000,000	...
Federal-provincial partnerships	...	26,897,029
Employee deductions for employee housing	482,000	...
Prescott shops operations	90,000	19,503
Revenues from rentals and concessions	...	...
Miscellaneous recoveries	2,000	14,127
	383,871	18,776
	28,224,000	29,553,630
	26,938,301	...
<b>Marine communications and traffic services</b>		
Coast guard radio tolls	467,000	634,867
Recovery from Environment Canada	14,000	...
Employee deductions for employee housing	...	128,044
Revenues from rentals and concessions	...	...
Arctic resupply	...	58,059
Miscellaneous	...	3,943
	...	72,361
	481,000	49,226
	714,419	856,502
<b>Icebreaking operations</b>		
Eastern Arctic sealift	9,000,000	7,039,527
Arctic resupply	300,000	...
Marine service fees	14,350,000	1,139,837
Miscellaneous	...	321,502
	23,650,000	8,500,866
	6,938,643	...
<b>Rescue, safety and environmental response</b>		
Small vessels regulations for capacity plates and construction decals	70,000	78,513
Miscellaneous	...	253,546
	70,000	332,059
<b>Fleet management</b>		
Miscellaneous recoveries	...	387,443
Revenues from rentals and concessions	...	204,958
Miscellaneous	...	190,801
	...	783,202
<b>Policy and internal services</b>		
Canadian Coast Guard College	2,255,000	3,200,913
<b>Total Ministry—Budgetary</b>	<b>54,680,000</b>	<b>43,085,089</b>
		<b>40,082,925</b>

## Revenues

	Current year		Previous year	
	\$	\$	\$	\$
<b>Department</b>				
<b>Tax revenues—</b>				
Goods and services tax	2,163,381		2,161,403	
<b>Total tax revenues</b>	<b>2,163,381</b>		<b>2,161,403</b>	
<b>Non-tax revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Groundfish processors	...		185,000	
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	906,777		1,350,606	
Sundries	3,047,892		2,500,780	
	3,954,669		3,851,386	
Privileges, licences and permits—				
Fees	322,743		273,781	
Licences	39,363,700		44,079,378	
Oyster leases	65,013		297,505	
Bait	46,666		40,336	
Vessel and fishermen registrations	3,313,601		3,554,701	
Small craft harbours—				
Wharfage, berthage and leases	2,077,576		2,506,499	
Licences	119,978		228,866	
Other wharf revenues	89,444		184,046	
	45,398,721		51,165,112	
<b>Service fees—</b>				
Rental of land, buildings, vehicles and machinery	219,040		249,579	
Sundries	283,999		82,894	
	503,039		332,473	
Proceeds from sales—				
Proceeds from sale of bait	...		...	478,218
Proceeds from sale of publications	2,713,222		2,693,955	
Sundry sales	816,384		9,165	
	3,529,606		3,181,338	
Proceeds from the disposal of surplus Crown assets				
	1,979,049		1,841,967	
Miscellaneous non-tax revenues—				
Seizures and forfeitures	508,372		313,865	
Fines	1,327,171		1,190,253	
Sundries	398,627		627,990	
	2,234,170		2,132,108	
<b>Total non-tax revenues</b>	<b>57,599,254</b>		<b>62,689,384</b>	
<b>Total Ministry</b>	<b>59,762,635</b>		<b>64,850,787</b>	

(1) Interest unless otherwise indicated.



# SECTION 8

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Foreign Affairs and International Trade

### Department

Canadian Commercial Corporation

Canadian International Development  
Agency

Export Development Corporation

International Development Research  
Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

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**Department****Objective**

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

**Business Line Description***International business development*

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

*Trade and economic policy*

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

*International security and cooperation*

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

*Assistance to Canadians abroad (consular services)*

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

*Public diplomacy*

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

*Corporate services*

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

*Services to other government departments*

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

*Passport services*

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

**Canadian Commercial Corporation****Objective**

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

**Canadian International Development Agency****Objective**

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby

contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

**Business Line Description***Geographic programs*

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and co-operation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the 6 program priorities.

### *Countries in transition*

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA. The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian governments. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

### *Multilateral programs*

Multilateral programs involve Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the 6 priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

### *Canadian partnership*

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The voluntary sector program focuses on grassroots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good

governance to promote technology transfer and capacity building.

The scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperator/experts and in-country trainees.

### *Policy*

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the International assistance envelope and allocations on behalf of CIDA. It houses the Agency's library and document collections, as well as numerous national and international databases, and produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.



### *Communications*

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfil their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

### *Corporate services*

The Corporate services business line provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

### **Export Development Corporation**

#### **Objective**

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

### **International Development Research Centre**

#### **Objective**

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

### **International Joint Commission**

#### **Objective**

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and

recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

### **Business Line Description**

#### *Operation and administration of the Canadian Section Office*

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including co-ordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

#### *Operation and administration of the Great Lakes Regional Office*

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.



**Objective**

To implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA) by providing support to panels established under the NAFTA and by maintaining a court-like registry system relating to Chapters 11, 14, 19 and 20 panel, committee, and tribunal proceedings.

**Business Line Description**

*NAFTA Secretariat, Canadian Section*

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the

NAFTA may be referred to dispute settlement under the Agreement. In the administration of the dispute settlement provisions, the NAFTA Secretariat provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

**Northern Pipeline Agency****Objective**

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

**Business Line Description**

*Regulation of construction of the Alaska Highway Gas Pipeline*

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultations and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

## Ministry Summary

Available from previous years	Source of authorities			Vote	Department	Disposition of authorities			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$				
...	809,752,000	...	...	1	Operating expenditures	...	...	...	...	...	...	...
...	...	15,226,602	...	1b	Operating expenditures	...	...	...	...	...	...	...
...	...	56,265,374	...	1c	Operating expenditures	...	...	...	...	...	...	...
...	809,752,000	71,491,976	...		Total—Vote 1	840,928,559	40,315,417	...	822,392,745	...	...	...
...	81,661,000	...	...	5	Capital expenditures	...	...	...	...	...	...	...
...	...	49,660,051	...	5a	Capital expenditures	...	...	...	...	...	...	...
...	...	21,390,800	...	5b	Capital expenditures	...	...	...	...	...	...	...
...	...	3,598,200	...	5c	Capital expenditures	...	...	...	...	...	...	...
...	81,661,000	74,649,051	...		Total—Vote 5	155,346,860	963,191	...	110,055,374	...	...	...
...	288,570,000	...	...	10	Grants and contributions	...	...	...	...	...	...	...
...	...	85,493,325	...	10b	Grants and contributions	...	...	...	...	...	...	...
...	...	15,792,000	...	10c	Contributions	...	...	...	...	...	...	...
...	288,570,000	101,285,325	...		Total—Vote 10	362,154,959	27,700,366	...	413,984,329	...	...	...
...	48,645	...	917	(S)	Minister of Foreign Affairs—Salary and motor car allowance	49,562	...	...	48,666	...	...	...
...	48,645	...	917	(S)	Minister for International Trade—Salary and motor car allowance	49,562	...	...	48,666	...	...	...
...	250,000	...	(41,395)	(S)	Payments under the <i>Diplomatic Service (Special)</i>	208,605	...	...	260,390	...	...	...
...	...	...	...	(S)	<i>Superannuation Act</i>	...	...	...	...	...	...	...
...	80,532,000	...	4,054,000	(S)	Contributions to employee benefit plans	84,586,000	...	...	66,112,000	...	...	...
28,704,658	119,000	15,000,000	(15,119,000)	(S)	Passport Office Revolving Fund	7,484,059	...	21,220,599	1,005,694	...	...	...
...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	530,966	...	...	1,927,982	...	...	...
...	...	...	16,465	(S)	Collection agency fees	16,465	...	...	48,519	...	...	...
699,841	...	...	2,396,752	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,281,890	19,503	795,200	2,797,371	...	...	...
...	...	...	...		Appropriations not required for the current year	...	...	...	31,427	...	...	...
29,404,499	1,260,981,290	262,426,352	(8,160,378)		Total budgetary	1,453,637,487	68,998,477	22,015,799	1,418,713,163	...	...	...
11,203,866	...	...	...	L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000 (Net)	739,715	...	10,464,151	209,646	...	...	...

L12	Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> , Limit \$50,000,000 (Net)									
	40,628,411	...	...	40,628,411	...	...	51,832,277	...	7,807,621	32,820,790
	51,832,277	...	...	...	...	...	51,832,277	...	8,547,336	43,284,941
	29,404,499	1,260,981,290	262,426,352	(8,160,378)	1,544,651,763	...	51,832,277	...	1,453,637,487	22,015,799
	51,832,277	...	...	...	...	...	51,832,277	...	8,547,336	43,284,941
	...	10,366,000	...	...	10,366,000	...	...	...	...	...
	...	...	5,083,002	...	5,083,002	...	...	...	...	...
	...	10,366,000	5,083,002	...	15,449,002	...	...	15,443,342	5,660	10,738,154
	...	10,366,000	5,083,002	...	15,449,002	...	...	15,443,342	5,660	10,738,154
	10,000,000	...	...	...	10,000,000	...	...	...	...	10,000,000
	...	10,366,000	5,083,002	...	15,449,002	...	...	15,443,342	5,660	10,738,154
	10,000,000	...	...	...	10,000,000	...	...	...	...	10,000,000
	...	96,498,355	...	...	96,498,355	...	...	...	...	...
	...	...	3,445,501	...	3,445,501	...	...	...	...	...
	...	...	3,545,448	...	3,545,448	...	...	...	...	...
	...	96,498,355	6,990,949	...	103,489,304	...	...	98,649,010	4,840,294	100,054,730
	...	...	...	...	...	...	...	...	...	...
	...	24,580,000	...	...	24,580,000	...	...	24,256,992	323,008	23,446,290
	...	19,200,000	...	...	19,200,000	...	...	18,133,199	1,066,801	...
	...	1,341,069,000	...	...	1,341,069,000	...	...	...	...	...
	...	6,930,550	...	...	6,930,550	...	...	...	...	...
	...	...	116,883,541	...	116,883,541	...	...	...	...	...
	...	1,341,069,000	123,814,091	...	1,464,883,091	...	...	1,463,940,321	942,770	1,536,318,783
	...	48,645	...	1,333	49,978	...	...	49,978	...	48,666
	...	186,100,000	56,200,000	(3,344,342)	238,955,658	...	...	238,955,658	...	133,060,411
	...	13,825,005	...	518,887	14,343,892	...	...	14,343,892	...	10,756,699

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
7,666	...	...	3,945	11,611		7,666	...	3,945	...
7,666	1,637,541,005	230,785,040	(2,820,177)	1,865,513,534		1,858,336,716	7,172,873	3,945	1,803,686,930
<i>International Financial Institutions Fund Accounts</i>									
Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$135,200,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)									
...	1	...	...	1	L30c	To increase the ceiling on the issuance of non-interest bearing, non-negotiable demand notes that may be issued in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , from \$135,200,000 authorized by Canadian International Development Agency Vote L30. <i>Appropriation Act No. 2, 1998-99</i> to \$137,800,000 for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)			
...	...	1	137,799,998	137,799,999		Total—Vote L30			
...	1	1	137,799,998	137,800,000		137,708,008	91,992	...	159,008,478
<i>International Financial Institutions Investment Accounts</i>									
L35	Payment not to exceed US \$2,232,954 to Multilateral Development Banks, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,250,065 on January 23, 1998, and to confirm that Canada's callable capital related to this payment is US \$109,406,302 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$39,302,744 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$563,405,213 (Gross)								
(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)								
...	3,250,065	...	(3,250,065)	...		...	...	...	...
...	30,133,672	...	(30,133,672)	...		...	...	...	...



**Caribbean Development Bank**

(S) (L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts

(Gross):  
Unused authority at beginning of year (converted to Cdn \$ at that time)  
Exchange valuation adjustment to the unused authority at year end  
Total <sup>(1)</sup>

69,572,835	...	...	69,572,835
...	...	4,356,265	4,356,265
69,572,835	...	4,356,265	73,929,100

... 73,929,100 ...

**African Development Bank**

(S) (L) Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts

(Gross):  
Unused authority at beginning of year (converted to Cdn \$ at that time)  
Exchange valuation adjustment to the unused authority at year end  
Total <sup>(1)</sup>

661,631,084	...	...	661,631,084
...	...	15,764,944	15,764,944
661,631,084	...	15,764,944	677,396,028

... 677,396,028 ...

**Asian Development Bank**

L35 Payment not to exceed US \$2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,250,065 on January 23, 1998, and to confirm that Canada's callable capital related to this payment is US \$109,406,302 (Gross)

L35 Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$3,349,431 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$164,109,442 (Gross)

(S) (L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts

(Gross):  
Unused authority at beginning of year (converted to Cdn \$ at that time)  
Exchange valuation adjustment to the unused authority at year end  
Total <sup>(1)</sup>

2,773,828,534	...	...	2,773,828,534
...	...	136,302,416	136,302,416
2,773,828,534	...	136,302,416	2,910,130,950

... 2,910,130,950 ...

3,346,081 ... 6,277,950

5,019,122 ... 4,801,409

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
						<b>Inter-American Development Bank</b>			
					L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$4,053,313 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Inter-American Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$224,720,500 (Gross)			
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):	6,169,142	...	...
5,489,243,084	...	...	6,169,142	6,169,142		Unused authority at beginning of year (converted to Cdn \$ at that time)			9,095,657
						Exchange valuation adjustment to the unused authority at year end			
5,489,243,084	...	...	343,705,952	343,705,952		Total <sup>(1)</sup>	...	...	5,832,949,036
8,994,275,537	33,383,738	1	619,080,183	9,646,739,459		Total non-budgetary	152,242,353	91,992	9,494,405,114
						<b>Total Program—</b>			
7,666	1,637,541,005	230,785,040	(2,820,177)	1,865,513,534		Budgetary	1,858,336,716	7,172,873	1,803,686,930
8,994,275,537	33,383,738	1	619,080,183	9,646,739,459		Non-budgetary	152,242,353	91,992	179,183,494
						<b>Export Development Corporation</b>			
					(S)	Budgetary portion of authority granted pursuant to section 24 of the <i>Export Development Act</i> (see below) <sup>(3)</sup>			
						Transfer from non-budgetary authority <sup>(3)</sup>			
						Total budgetary authority related to section 24 <sup>(3)</sup>	60,056	...	16,964,086
					(S)	Administration expenses	22,173,751	...	19,401,708
						Total budgetary	22,233,807	...	36,365,794



## Ministry Summary—Concluded

Source of authorities										Disposition of authorities						
Available from previous years	As shown in			Adjustments transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year			
	\$	\$	\$				\$	\$	\$		\$					
							Northern Pipeline Agency									
						55	Program expenditures						151,256			
		235,000				(S)	Contributions to employee benefit plans						19,000			
		24,000					24,000									
		259,000					166,720						170,256			
							Total Program—Budgetary									
							Total Ministry—									
29,412,165	3,130,740,295	503,151,394		(118,746,748)	3,544,557,106		Budgetary						3,443,333,873	79,203,489	22,019,744	3,363,773,844
29,412,165	3,130,740,295	503,151,394		(118,746,748)	3,544,557,106		Non-budgetary						158,655,007	91,992	34,567,176,605	147,356,154

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(2) Includes an exchange valuation adjustment of \$96,017.

(a) Includes an exchange valuation adjustment of \$50,011.

(3) In accordance with sections 23 and 24 of the *Export Development*

However, since the authority is for loans it is shown as non-budgetary for reporting purposes.



# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in current year	\$	Total authorities available for use	Authorities used in current year	\$	Total authorities available for use	Authorities used in current year	\$	Total authorities available for use	Authorities used in current year	\$	Total authorities available for use	Authorities used in current year	\$	Total authorities available for use	Authorities used in current year	\$
International business development	217,389,666	208,650,489		4,469,055	4,421,076		13,942,887	13,169,361		3,050,000	2,794,005		...	...		232,751,608	223,446,921	
Trade and economic policy	98,041,804	93,672,105		1,570,945	1,516,040		86,603,957	86,382,151		...	...		...	...		186,216,706	181,570,296	
International security and cooperation	164,401,133	158,465,062		4,832,191	4,646,924		271,107,332	244,505,299		...	...		...	...		440,340,656	407,617,285	
Assistance to Canadians abroad (consular services)	49,270,747	46,226,439		1,262,227	1,232,960		...	...		2,230,000	1,889,544		...	...		48,302,974	45,569,855	
Public diplomacy	70,381,116	66,370,010		1,417,773	1,375,317		18,186,149	18,083,148		1,124,000	744,000		...	...		88,861,038	85,084,475	
Corporate services—	199,460,554	187,003,116		134,541,051	134,029,860		223,605	223,605		12,290,000	9,325,370		...	...		321,935,210	311,931,211	
Budgetary	...	...		...	...		...	...		...	...		51,832,277	8,547,336		197,538,913	190,933,385	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		28,704,658	7,484,059	
Services to other government departments	189,322,104	182,808,702		8,216,809	8,124,683		...	...		57,089,000	58,947,860		...	...		...	...	
Passport services	82,008,844	62,647,105		3,784,814	3,784,814		...	...		...	...		...	...		...	...	
Sub-total—	1,070,275,968	1,005,843,028		160,094,865	159,131,674		390,063,930	362,363,564		75,783,000	73,700,779		...	...		1,544,651,763	1,453,637,487	
Budgetary	...	...		...	...		...	...		...	...		51,832,277	8,547,336		51,832,277	8,547,336	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...	
Revenues netted against expenditures	(75,783,000)	(73,700,779)		...	...		...	...		(75,783,000)	(73,700,779)		...	...		...	...	
<b>Total Department—</b>	<b>994,492,968</b>	<b>932,142,249</b>		<b>160,094,865</b>	<b>159,131,674</b>		<b>390,063,930</b>	<b>362,363,564</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>1,544,651,763</b>	<b>1,453,637,487</b>	
Budgetary	...	...		...	...		...	...		...	...		51,832,277	8,547,336		51,832,277	8,547,336	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...	
Canadian Commercial Corporation—	...	...		...	...		...	...		...	...		...	...		...	...	
Budgetary	15,449,002	15,443,342		...	...		...	...		...	...		...	...		15,449,002	15,443,342	
Non-budgetary	...	...		...	...		...	...		...	...		10,000,000	...		10,000,000	...	
Canadian International Development Agency	...	...		...	...		...	...		...	...		...	...		...	...	
Geographic programs	69,540,322	68,467,649		...	...		648,142,576	647,345,629		...	...		...	...		717,682,898	715,813,278	
Countries in transition	7,117,083	6,993,270		...	...		89,221,140	89,151,055		...	...		...	...		96,338,223	96,144,325	
Multilateral programs—	...	...		...	...		...	...		...	...		...	...		...	...	
Budgetary	5,192,994	5,166,514		...	...		697,861,166	697,825,719		...	...		...	...		703,054,160	702,992,233	
Non-budgetary	...	...		...	...		...	...		...	...		9,646,739,459	152,242,353		9,646,739,459	152,242,353	
Canadian partnership	11,798,070	11,435,020		...	...		260,777,084	260,761,808		...	...		...	...		272,575,154	272,196,828	
Policy	8,384,824	8,220,212		...	...		...	...		...	...		...	...		8,384,824	8,220,212	

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Communications	5,972,470	5,579,254	...	...	3,477,783	3,452,768	...	...	...	...	9,450,253	9,032,022
Corporate services	34,469,022	31,445,619	19,200,000	18,133,199	4,359,000	4,359,000	...	...	...	...	58,028,022	53,937,818
<b>Total Program—</b>	<b>142,474,785</b>	<b>137,307,538</b>	<b>19,200,000</b>	<b>18,133,199</b>	<b>1,703,838,749</b>	<b>1,702,895,979</b>	...	...	...	...	<b>1,865,513,534</b>	<b>1,858,336,716</b>
Budgetary	...	...	...	...	...	...	...	...	...	...	9,646,739,459	9,646,739,459
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	152,442,353
<b>Export Development</b>												
Corporation—												
Budgetary	22,233,807	22,233,807	...	...	...	...	...	...	...	...	22,233,807	22,233,807
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(2,134,682)	(2,134,682)
<b>International Development</b>												
Research Centre—												
Budgetary	86,488,000	86,488,000	...	...	...	...	...	...	...	...	86,488,000	86,488,000
<b>International Joint Commission</b>												
Operation and administration of the												
Canadian Section Office	5,661,000	3,476,836	...	...	...	...	...	...	...	...	5,661,000	3,476,836
Operation and administration of the												
Great Lakes Regional Office	2,092,000	1,910,198	...	...	...	...	...	...	...	...	2,092,000	1,910,198
<b>Total Program—Budgetary</b>	<b>7,753,000</b>	<b>5,387,034</b>	...	...	...	...	...	...	...	...	<b>7,753,000</b>	<b>5,387,034</b>
<b>NAFTA Secretariat, Canadian</b>												
Section—												
Budgetary	2,209,000	1,640,767	...	...	...	...	...	...	...	...	2,209,000	1,640,767
<b>Northern Pipeline Agency</b>												
Regulation of construction of												
the Alaska Highway Gas												
Pipeline	259,000	166,720	...	...	...	...	...	...	...	...	259,000	166,720
<b>Total Program—Budgetary</b>	<b>259,000</b>	<b>166,720</b>	...	...	...	...	...	...	...	...	<b>259,000</b>	<b>166,720</b>
<b>Total Ministry—</b>	<b>1,271,359,562</b>	<b>1,200,809,457</b>	<b>179,294,865</b>	<b>177,264,873</b>	<b>2,093,902,679</b>	<b>2,065,259,543</b>	...	...	...	...	<b>3,544,557,106</b>	<b>3,443,333,873</b>
Budgetary	...	...	...	...	...	...	...	...	...	...	158,655,007	158,655,007
Non-budgetary	...	...	...	...	...	...	...	...	...	...	32,725,923,604	32,725,923,604

# Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Adjustments and transfers	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Total available for use		\$	\$	\$	\$
	\$	\$	\$	\$				
<b>Department Grants</b>								
International business development								
Grants for Asia-Pacific International Business Development								
...	100,000	...	18,000	(82,000)	18,000	...	...	200,000
...	2,000,000	...	785,000	(1,215,000)	785,000	...	...	760,000
...	2,100,000	...	803,000	(1,297,000)	803,000	...	...	960,000
International security and cooperation								
United Nations Voluntary Fund for Victims of Torture								
...	25,000	...	25,000	...	25,000	...	...	25,000
...	500,000	...	500,000	...	500,000	...	...	800,000
Grants for Asia-Pacific Initiatives								
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council								
...	5,392,000	1,186,000	5,794,525	(783,475)	5,794,524	1	...	6,052,000
Grants for payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada								
...	16,000	...	...	(16,000)	...	...	...	...
...	5,933,000	1,186,000	6,319,525	(799,475)	6,319,524	1	...	6,877,000
Public diplomacy								
Grants in aid of academic relations								
...	10,700,000	3,050,000	13,212,166	(537,834)	13,183,251	28,915	...	18,398,696
...	4,694,000	675,000	4,969,983	(399,017)	4,895,897	74,086	...	4,526,198
...	4,000	...	4,000	...	4,000	...	...	4,000
...	15,398,000	3,725,000	18,186,149	(936,851)	18,083,148	103,001	...	22,928,894
Corporate services								
Foreign Service Community Association								
...	15,000	...	15,000	...	15,000	...	...	15,000
(S) Payments under the Diplomatic Service (Special) Superannuation Act								
...	250,000	...	208,605	(41,395)	208,605	...	...	260,390
...	265,000	...	223,605	(41,395)	223,605	...	...	275,390
...	23,696,000	4,911,000	25,532,279	(3,074,721)	25,429,277	103,002	...	31,041,284
<b>Total—Grants</b>								
<b>Contributions</b>								
International business development								
Technology development with Europe								
...	90,000	...	90,000	...	75,872	14,128	...	110,302
Contributions under the program for export market development								
...	3,720,000	5,800,000	9,984,772	464,772	9,271,739	713,033	...	15,316,500

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,500,000	265,115	2,765,115	...	...	...
...	300,000	...	...	253,635	46,365	...	456,500
...	4,110,000	8,300,000	729,887	12,366,361	773,526	...	15,883,302
Contributions under the program for export market development—Investment Contributions for Asia-Pacific International Business Development							
Trade and economic policy							
International commodity organizations (129,444 French Francs)							
...	30,000	...	120,191	150,190	1	...	442,170
...	357,000	...	65,164	422,163	1	...	360,316
...	...	...	...	9,176,955	136,045	...	8,066,355
...	9,313,000	...	...	820,242	85,758	...	827,554
...	906,000	...	...	5,175,025	...	...	4,353,354
...	4,193,000	...	982,025	6,531,000	...	...	8,401,865
...	6,531,000	...	...	130,000	...	...	129,215
...	130,000	...	...	382,011	...	...	384,084
...	377,000	...	5,011	547,656	...	...	559,804
...	262,000	...	285,656	462,984	...	...	547,741
...	415,000	...	47,984	53,039	1	...	71,230
...	50,000	...	3,039	62,530,887	...	...	87,045,822
...	...	63,000,000	(469,113)	...	...	...	...
...	...	963,000	(963,000)	...	...	...	...
...	22,564,000	63,963,000	76,957	86,382,151	221,806	...	111,189,510
International security and cooperation							
Agency for Cultural and Technical Cooperation in Francophone Countries (47,123,123 French Francs)							
...	10,680,000	...	350,540	11,030,540	...	...	10,077,589
...	1,215,000	...	164,832	1,379,832	...	...	1,211,254
...	4,454,000	...	618,446	5,072,446	1	...	4,482,291
...	1,407,000	...	168,831	1,575,831	...	...	1,369,564
...	16,514,000	...	(2,902,067)	13,611,933	...	...	14,970,111
...	2,022,000	...	(509,444)	1,512,556	...	...	1,935,345
...	9,728,000	...	648,995	10,376,995	1	...	10,322,971
...	379,000	...	56,161	435,160	1	...	357,393



...	10,873,000	...	...	10,873,000	North Atlantic Treaty Organization—Civil administration (293,852,828 Belgian Francs)	10,555,097	317,903	...	9,611,824
...	2,700,000	...	...	2,700,000	North Atlantic Treaty Organization—Science programs (62,435,159 Belgian Francs)	2,028,438	671,562	...	2,311,210
...	542,000	228,000	222,000	992,000	Activities of the international French-speaking community Secrétariat technique permanent des conférences ministé- rielles de l'éducation, de la jeunesse et des sports des pays d'expression française (22,575,870 CFA)	973,054	18,946	...	554,108
...	53,000	...	2,722	55,722	United Nations Fund for Indigenous Populations	55,721	1	...	50,427
...	30,000	...	...	30,000	United Nations Educational, Scientific and Cultural Organi- zation (41,760,000 FRF) (US \$4,611,000)	30,000	...	...	30,000
...	15,848,000	...	...	15,848,000	United Nations Organization (US \$36,387,000)	13,957,117	1,890,883	...	14,083,229
...	50,377,000	...	(5,417,000)	44,960,000	World Health Organization (US \$12,913,200)	43,437,064	1,522,936	...	47,355,402
...	17,878,000	...	(542,343)	17,335,657	United Nations peacekeeping operations (US \$38,875,000)	16,412,163	923,494	...	17,874,535
...	53,823,000	...	...	53,823,000	Projects and development activities resulting from francophone summits	33,936,594	19,886,406	...	35,633,378
...	5,550,000	...	...	5,550,000	Preparatory Commission for the Organization for the Prohi- bition of Chemical Weapons (4,145,963 NLG)	5,550,000	...	...	7,782,090
...	2,802,000	...	...	2,802,000	Contribution to the Organization for Security and Cooperation in Europe (35,610,300 Austrian Shillings)	2,116,764	685,236	...	5,048,547
...	3,827,000	12,000,000	121,732	15,948,732	Non-proliferation, arms control and disarmament (US \$408,474)	15,948,015	717	...	5,243,098
...	566,000	...	...	566,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	279,517	286,483	...	2,254,167
...	840,000	...	360,000	1,200,000	Support of Canadian interests abroad	1,186,800	13,200	...	1,146,400
...	200,000	...	300,000	500,000	Support of foreign policy consultation, research and outreach	499,014	986	...	499,982
...	1,553,000	...	247,284	1,800,284	United Nations Voluntary Fund for the Environment	1,800,158	126	...	1,379,314
...	925,000	...	925,000	1,850,000	Roosevelt Campobello International Park Commission (US \$650,000)	1,850,000	...	...	925,000
...	900,000	...	46,400	946,400	Organization of American States (US \$9,227,086)	946,400	...	...	899,795
...	12,775,000	...	382,594	13,157,594	Peace Implementation Council (496,501 ECU)	13,157,594	...	...	12,756,142
...	737,000	...	...	737,000	Permanent Court of Arbitration (38,325 Netherlands Guilders)	736,960	40	...	816,000
...	26,000	...	1,531	27,531	International Fact Finding Commission (12,241 Swiss Francs)	27,530	1	...	27,211
...	11,000	...	...	11,000	Contributions for Asia-Pacific Initiatives	10,556	444	...	11,089
...	1,639,000	...	197,000	1,836,000	Canadian Foundation for the Americas	1,836,000	...	...	2,961,492
...	200,000	...	...	200,000	International Social Service Canada	200,000	...	...	200,000
...	60,000	...	...	60,000	Youth International Internship Program	60,000	...	...	60,000
...	6,016,000	1,808,325	...	7,824,325	Foreign Affairs and International Trade Peacebuilding Program	7,764,325	60,000	...	7,942,500
...	850,000	240,000	188,000	1,278,000	Child Labour Challenge	1,276,360	1,640	...	951,490
...	200,000	...	(159,000)	41,000	Fund	41,000	...	...	50,000
...	3,600,000	...	(295,435)	3,304,565	Canadian Landmines Fund	3,291,993	12,572	...	...
...	2,831,000	...	...	2,831,000	Comprehensive Nuclear-Test-Ban Treaty Organization	2,685,928	145,072	...	2,639,801
...	2,000,000	...	...	2,000,000	Simon Fraser University Dialogue Centre	2,000,000	...	...	2,000,000
...	112,000	...	88,000	200,000	Canada's international anti-drug activities	200,000	...	...	200,000
...	1,000,000	...	...	1,000,000	Commonwealth Secretariat for Peacekeeping in Sierra Leone	1,000,000	...	...	...
...	255,000	...	1,911,703	2,166,703	Contributions to International Environmental Organizations	2,145,363	21,340	...	1,082,987
...	37,000	...	...	37,000	International Year 2000 Preparedness Initiatives	37,000	...	...	...

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Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	5,300,000	5,300,000	5,157,959	142,041	...	4,881,719
...	...	...	...	...	...	...	...	15,141,168
...	238,200,000	24,111,325	2,476,482	264,787,807	238,185,775	26,602,032	...	249,130,623
...	...	...	...	...	...	...	...	...
...	264,874,000	96,374,325	3,283,326	364,531,651	336,934,287	27,597,364	...	383,203,435
...	...	...	...	...	...	...	...	7,000,000
...	6,210,000	8,300,000	(567,113)	13,942,887	13,169,361	773,526	...	16,843,302
...	22,564,000	63,963,000	76,957	86,603,957	86,382,151	221,806	...	111,189,510
...	244,133,000	25,297,325	1,677,007	271,107,332	244,505,299	26,602,033	...	256,007,623
...	15,398,000	3,725,000	(936,851)	18,186,149	18,083,148	103,001	...	29,928,894
...	265,000	...	(41,395)	223,605	223,605	...	...	275,390
...	288,570,000	101,285,325	208,605	390,063,930	362,363,564	27,700,366	...	414,244,719
...	...	...	...	...	...	...	...	...
Canadian International Development Agency								
Grants								
Geographic programs								
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects to international financial institutions and for special program and project expenses directly related thereto								
...	...	...	11,300,246	11,300,246	11,300,246	...	...	2,000,000
...	...	...	...	...	...	...	...	...
Countries in transition								
Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union								
...	250,000	...	(250,000)	...	...	...	...	...
...	...	...	...	...	...	...	...	...
Multilateral programs								
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto								
104,970,000	76,053,570	(59,030,519)	...	122,993,001	122,968,181	24,820	...	183,828,970

Programming against hunger and malnutrition through

...	88,942,000	31,016,000	(9,749,913)	110,208,087		110,207,921	166	...	75,572,671
Humanitarian assistance or disaster preparedness to									
countries, their agencies and persons in such coun-									
tries, and to international institutions and Canadian									
and international non-governmental organizations									
for operations and general programs and specific									
programs, projects, activities and appeals and for									
special program and project expenses directly									
related thereto									
...	71,608,000	24,000,000	(7,689,105)	87,918,895		87,910,480	8,415	...	97,540,962
...	266,520,000	131,069,520	(76,469,537)	321,119,983		321,086,582	33,401	...	356,942,603
Canadian partnership									
Grants to Canadian, international, regional and devel-									
oping country institutions, organizations and agencies,									
and developing country governments, their organizations									
and agencies, to provincial and municipal governments,									
their organizations and agencies in support of devel-									
opment cooperation and development education									
programs and to international non-governmental									
organizations in support of development assistance									
programs, projects and activities and for special									
program and project expenses directly related									
...	71,000,480	...	(8,769,837)	62,230,643		62,230,643	...	...	62,749,899
...	923,520	38,480	...	962,000		962,000	...	...	962,000
Grant to the North-South Institute									
Development assistance as education and training for indi-									
viduals and for special program and project expenses									
directly related thereto									
...	8,288,000	...	(15,486)	8,272,514		8,272,514	...	...	8,399,562
Humanitarian assistance or disaster preparedness to									
countries, their agencies and persons in such countries,									
and to international institutions and Canadian and									
international non-governmental organizations for									
operations and general programs and specific pro-									
grams, projects, activities, and appeals and for									
special program and project expenses directly									
related thereto									
...	...	...	2,750	2,750		2,750	...	...	52,250
...	80,212,000	38,480	(8,782,573)	71,467,907		71,467,907	...	...	72,163,711
Corporate services									
Grant to the International Centre for Human Rights and									
Democratic Development									
...	4,263,000	96,000	...	4,359,000		4,359,000	...	...	4,586,000
...	351,245,000	131,204,000	(74,201,864)	408,247,136		408,213,735	33,401	...	435,692,314
Total—Grants									

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
<b>Contributions</b>							
<b>Geographic programs</b>							
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto							
...	623,763,000	(3,023,459)	15,086,204	635,062,466	763,279	...	670,178,241
<b>Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto</b>							
...	...	...	1,016,585	982,917	33,668	...	...
...	623,763,000	(3,023,459)	16,102,789	636,045,383	796,947	...	670,178,241
<b>Countries in transition</b>							
Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union							
...	85,187,000	(200,000)	1,764,140	86,681,055	70,085	...	80,233,428
<b>Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto</b>							
...	...	...	2,470,000	2,470,000	...	...	...
...	85,187,000	(200,000)	4,234,140	89,151,055	70,085	...	80,233,428
<b>Multilateral programs</b>							
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto							
...	100,000	...	653,646	753,646	...	...	1,855,338





## Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$			\$	\$	\$	\$
...	...	...	...	2,000,000	2,000,000	...	...	...
...	164,806,000	(7,417,609)	31,920,786	189,309,177	189,293,901	15,276	...	189,633,910
<b>Communications</b>								
Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities								
...	3,243,000	...	(166,028)	3,076,972	3,074,832	2,140	...	3,385,819
<b>Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto</b>								
...	...	...	400,811	400,811	377,936	22,875	...	...
...	3,243,000	...	234,783	3,477,783	3,452,768	25,015	...	3,385,819
...	989,824,000	(7,389,509)	74,201,864	1,056,635,955	1,055,726,586	909,369	...	1,100,626,468
<b>Total—Contributions</b>								
<b>Other transfer payments</b>								
<b>Multilateral programs</b>								
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>								
...	186,100,000	56,200,000	(3,344,342)	238,955,658	238,955,658	...	...	133,060,411

Program Summary by Business Line

...	623,763,000	(3,023,459)	27,403,035	648,142,576	647,345,629	796,947	672,178,241
...	85,437,000	(200,000)	3,984,140	89,221,140	89,151,055	70,085	80,233,428
...	565,445,000	190,520,679	(58,104,513)	697,861,166	697,825,719	35,447	647,198,084
...	245,018,000	(7,379,129)	23,138,213	260,777,084	260,761,808	15,276	261,797,621
...	3,243,000	...	234,783	3,477,783	3,452,768	25,015	3,385,819
...	4,263,000	96,000	...	4,359,000	4,359,000	...	4,386,000
...	1,527,169,000	180,014,091	(3,344,342)	1,703,838,749	1,702,895,979	942,770	1,669,379,193
...	1,815,739,000	281,299,416	(3,135,737)	2,093,902,679	2,065,259,543	28,643,136	2,083,623,912
...	...	...	...	...	...	...	...

(S) Statutory transfer payment.

## Details of Respendable Amounts

Details of Respendable Amounts							
Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year				
				\$	\$	\$	\$
Budgetary (respendable revenues)							
International business development—Canadian business centres	50,000	20,635	9,173				
Trade fairs and investment/technology missions	3,000,000	2,773,370	2,946,272				
	3,050,000	2,794,005	2,955,445				
International security and cooperation—Canadian education centres	...	...	1,782,563				
Assistance to Canadian abroad (consular services)—Specialized consular fees	2,230,000	1,889,544	...				
Public diplomacy—Canadian education centres	1,124,000	744,000	...				
Corporate services—International Telecommunication Services	2,090,000	1,485,074	1,515,448				
Training services by the Canadian Foreign Service Institute	5,000,000	4,110,434	4,222,597				
Real property services abroad	5,200,000	3,729,862	4,011,632				
	12,290,000	9,325,370	9,749,677				
Passport services—Passport fees	57,089,000	58,947,860	53,900,864				
Adjustments to prior year's payables	...	...	136,215				
	57,089,000	58,947,860	54,037,079				
Total budgetary	75,783,000	73,700,779	68,524,764				
Non-budgetary (respendable receipts)							
Loans and advances to personnel posted abroad	...	11,976,798	9,687,520				
Advances to fund posts abroad	...	707,687,708	709,318,456				
Total non-budgetary	...	719,664,506	719,005,976				
Total Department—Budgetary	75,783,000	73,700,779	68,524,764				
Non-budgetary	...	719,664,506	719,005,976				
Export Development Corporation							
Non-budgetary (respendable receipts)							
Loan repayments	172,400,000	105,957,040	168,460,662				
Total Program—Non-budgetary	172,400,000	105,957,040	168,460,662				
Total Ministry—Budgetary	75,783,000	73,700,779	68,524,764				
Non-budgetary	172,400,000	825,621,546	887,466,638				



	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Tax revenues—</b>		
Goods and services tax	466	3,467
<b>Total tax revenues</b>	<b>466</b>	<b>3,467</b>
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Personnel posted abroad	980,040	383,036
Other accounts—		
Interest on mission bank accounts	207,472	195,967
	1,187,512	579,003
Refunds of previous years' expenditures—		
Accountable advances	298,853	339,240
Program for Export Market Development—		
Contributions	2,956,671	3,062,864
Other grants and contributions	1,804,563	78,379
Operating	3,449,916	4,298,822
Capital	71,482	563,569
Sundries	171,822	721,609
Adjustments to prior year's payables	5,972,676	2,273,864
	14,725,983	11,338,347
Privileges, licences and permits—		
Import/export permits	12,504,748	12,487,831
Rental of staff accommodations	15,236,672	14,140,767
Softwood lumber fees	79,135,865	97,108,106
Consular fees—Passport purchase	40,556,226	37,837,938
Sundries	(804,123)	340,981
	146,609,388	161,915,623
<b>Service fees—</b>		
Consular services	948	730,389
Import/export permit fees—Softwood lumber	2,730,007	2,685,996
Sundries	22,180	2,841
	2,753,135	3,419,226
Proceeds from sales—		
Sales of properties	22,787,641	53,369,410
Sundries	124,106	37,928
	22,911,747	53,407,338
Proceeds from the disposal of surplus Crown assets	2,396,752	2,702,012
<b>Current year</b>	<b>\$</b>	<b>\$</b>
Miscellaneous non-tax revenues—		
Services rendered on behalf of Passport Office	4,447,460	4,447,460
International Aviation Organization	...	3,000,000
Sundries	1,020,851	776,569
	5,468,311	8,224,029
<b>Total non-tax revenues</b>	<b>196,052,828</b>	<b>241,585,578</b>
<b>Total Department</b>	<b>196,053,294</b>	<b>241,589,045</b>
<b>Canadian International Development Agency</b>		
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
International development assistance—Loans to developing countries	2,657,563	2,719,561
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,648,621	10,482,720
Repayment of loans to developing countries	726,676	1,439,852
Adjustments to prior year's payables	483,872	75,998
	8,859,169	11,998,570
<b>Service fees—</b>		
Services and commitment charges on loans to developing countries	61,190	157,579
Proceeds from the disposal of surplus Crown assets	3,945	7,666
Miscellaneous non-tax revenues	149,519	311,155
<b>Total Program</b>	<b>11,731,386</b>	<b>15,194,531</b>
<b>Export Development Corporation</b>		
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Development of export trade	128,601,277	129,406,925
Miscellaneous non-tax revenues	9,418,787	10,230,979
<b>Total Program</b>	<b>138,020,064</b>	<b>139,637,904</b>

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>International Joint Commission</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	212,464	267,250
Proceeds from the disposal of surplus Crown assets	122	151
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—		
Windsor	101,669	178,569
<b>Total Program</b>	<b>314,255</b>	<b>445,970</b>
<b>NAFTA Secretariat, Canadian Section</b>		
Tax revenues—		
Goods and services tax	21	34
<b>Total tax revenues</b>	<b>21</b>	<b>34</b>
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	13	...
Adjustments to prior year's payables	...	278,225
Miscellaneous non-tax revenues	13	278,225
	974	1,041
<b>Total non-tax revenues</b>	<b>987</b>	<b>279,266</b>
<b>Total Program</b>	<b>1,008</b>	<b>279,300</b>

	Current year	Previous year
	\$	\$
<b>Northern Pipeline Agency</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	...	54
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	199,127	98,432
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	...	30,400
Other	...	883
	199,127	129,715
<b>Total Program</b>	<b>199,127</b>	<b>129,769</b>
<b>Ministry Summary</b>		
Tax revenues—		
Goods and services tax	487	3,501
<b>Total tax revenues</b>	<b>487</b>	<b>3,501</b>
Non-tax revenues—		
Return on investments	132,446,352	132,705,489
Refunds of previous years' expenditures	23,797,629	23,882,446
Privileges, licences and permits	146,609,388	161,915,623
Service fees	2,814,325	3,576,805
Proceeds from sales	22,911,747	53,407,338
Proceeds from the disposal of surplus Crown assets	2,400,819	2,709,829
Miscellaneous non-tax revenues	15,338,387	19,075,488
<b>Total non-tax revenues</b>	<b>346,318,647</b>	<b>397,275,018</b>
<b>Total Ministry</b>	<b>346,319,134</b>	<b>397,276,519</b>

(1) Interest unless otherwise indicated.

# SECTION 9

1998-99

PUBLIC ACCOUNTS OF CANADA

## Governor General

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**Objective**

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

**Business Line Description***Governor General*

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad and the operation of the office and residences.

*Honours*

Provides for the administration of programs in the National Honours System, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

*Former Governors General*

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.



# Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	10,220,000	...	...	10,220,000	1				
...	...	67,428	...	67,428	1b				
...	...	1,204,239	...	1,204,239	1c				
...	10,220,000	1,271,667	...	11,491,667					
...	92,000	...	9,800	101,800	(S)	11,460,785	30,882	...	9,940,876
...	254,000	...	(51,125)	202,875	(S)	101,800	...	...	99,550
...	1,140,000	...	57,000	1,197,000	(S)	202,875	...	...	249,498
...	...	...	...	...	(S)	1,197,000	...	...	908,000
1,762	...	...	957	2,719	(S)	961	801	957	...
1,762	11,706,000	1,271,667	16,632	12,996,061		12,963,421	31,683	957	11,197,924

## Total Ministry—Budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

## Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	10,659,570	10,626,930	...	...	...	...	...	...	...	10,659,570	10,626,930	...
Honours	1,781,001	1,781,001	...	...	...	...	...	...	...	1,781,001	1,781,001	...
Former Governors General	352,615	352,615	...	...	202,875	202,875	...	...	...	...	555,490	...
<b>Total Ministry—</b>	<b>12,793,186</b>	<b>12,760,546</b>	<b>...</b>	<b>...</b>	<b>202,875</b>	<b>202,875</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>12,996,061</b>	<b>12,963,421</b>	<b>...</b>
<b>Budgetary</b>												

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	11,000	...	(11,000)	...	...	...	12,000
...	254,000	...	(51,125)	202,875	...	...	249,498
...	265,000	...	(62,125)	202,875	...	...	261,498

(S) Statutory transfer payment.

# Revenues

	Current year	Previous year
	\$	\$
<b>Tax revenues—</b>		
Goods and services tax	13,216	9,552
<b>Total tax revenues</b>	<b>13,216</b>	<b>9,552</b>
<b>Non-tax revenues—</b>		
Proceeds from the disposal of surplus Crown assets	957	1,762
Miscellaneous non-tax revenues	149,364	120,394
<b>Total non-tax revenues</b>	<b>150,321</b>	<b>122,156</b>
<b>Total Ministry</b>	<b>163,537</b>	<b>131,708</b>





# SECTION 10

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Health

### Department

Hazardous Materials Information  
Review Commission

Medical Research Council

Patented Medicine Prices Review  
Board

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needs related to the management, use and reporting of financial and human resources, facilities and assets, information technology, and audit services.

## **Hazardous Materials Information Review Commission**

### **Objective**

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

### **Business Line Description**

#### *Hazardous Materials Information Review Commission*

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act*, *Canada Labour Code* (Act) and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential busi-

ness information.

#### *Promotion of population health*

The business line provides a broad integrated approach to population health, taking into account the social, behavioural, and economic determinants of health. It addresses health inequalities among Canadians through the development and support of policies and programs to support disease prevention and health promotion in collaboration with key partners in other government departments, provinces, territories and non-government sector. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the life cycle. It recognizes and emphasizes the importance of investment in early childhood as a means to better health throughout life. The delivery of this business line is carried out through a lifecycle framework characterized under the three stages of life: i) childhood and adolescence, ii) early to mid-adulthood, and, iii) later life.

#### *Aboriginal health*

The principle that health status inequalities and health service concerns among First Nations will be addressed more effectively when decisions are made by themselves is widely accepted by health experts and Aboriginal people. This business line works toward increased control and management of community-based health services by Aboriginal people through transfer, integrated contribution agreements and other health funding arrangements, capacity building and training. The business line also supports actions on health inequities affecting First Nations and Inuit people.

#### *Corporate services*

Corporate services provide services and advice to departmental senior managers in support of program

and administrative activities.

### **Business Line Description**

#### *Health policy, planning and information*

This business line contributes to the achievement of federal health objectives by: internally, drawing together activities and levers (surveillance, research, policy, communications, federal/provincial and international relations, legislation, consultation, planning and review) used across all business lines, into a cohesive, cost-effective way to deliver the Government's health agenda and core Health Canada responsibilities; externally, contributing to the generation, provision and use of health information, taking into account the roles of our health information partners.

#### *Health system support and renewal*

This business line provides support for leadership on all areas of Canada's health system. It uses knowledge and action from across the Department to ensure the viability and affordability of Medicare and a more appropriate balance in Canada's health system across health care, promotion, prevention and protection. The focus is on increasing efficiency and effectiveness in collaboration with the provinces and territories.

#### *Management of risks to health*

This business line is responsible for anticipating, preventing and responding to health risks posed by food, water, drugs, medical devices, environmental hazards, diseases, consumer products, pest control products, blood and blood products, peacetime disasters and certain determinants of health such as

ness information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

### **Medical Research Council**

#### **Objective**

To build and maintain, in partnership with others, a national capacity to create and use new knowledge for maintaining and improving health and preventing, curing and treating illness, for the social and economic benefit of Canadians and the well-being of people everywhere.

#### **Business Line Description**

*Promotion of health sciences research*

Promotes, assists and undertakes research in the health sciences in Canada by:

- Generating the health science knowledge base; training and development of Canadian health scientists; targeting research efforts at specific health treats and opportunities; catalyzing partnerships to diversity and strengthen Canadian health science; facilitating the return of research benefits to Canadians; national coordination of health research issues; and providing scientific,

technical and administrative support to the Council.

### **Patented Medicine Prices Review Board**

#### **Objective**

To protect consumer interests and to contribute to Canadian health care by ensuring that prices of patented medicines are not excessive.

#### **Business Line Description**

*Patented Medicine Prices Review Board*

The Patented Medicine Prices Review Board (PMPRB) gathers information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary Compliance Undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance whenever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer Price Index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB also reports to Parliament on the price trends of all medicines and on the ratio of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
<b>Department</b>									
...	867,573,000	...	...	867,573,000	1	...	...	...	...
...	...	12,324,600	...	12,324,600	1a	...	...	...	...
...	...	120,595,443	...	120,595,443	1b	...	...	...	...
...	...	19,516,851	...	19,516,851	1c	...	...	...	...
...	...	...	148,100	148,100	Transfer from 1B Vote 10	...	...	...	...
...	867,573,000	152,436,894	148,100	1,020,157,994	Total—Vote 1	1,008,310,776	11,847,218	...	900,646,671
<b>Grants and contributions</b>									
...	717,993,100	...	...	717,993,100	5	...	...	...	...
...	...	70,864,000	...	70,864,000	5a	...	...	...	...
...	...	19,381,670	...	19,381,670	5b	...	...	...	...
...	...	117,295,324	...	117,295,324	5c	...	...	...	...
...	717,993,100	207,540,994	...	925,534,094	Total—Vote 5	920,906,758	4,627,336	...	673,949,142
<b>Minister of Health—Salary and motor car allowance</b>									
...	48,645	...	1,333	49,978	(S)	49,978	...	...	48,666
<b>Contributions to employee benefit plans</b>									
...	59,752,000	...	3,008,000	62,760,000	(S)	62,760,000	...	...	48,101,000
...	...	...	2,421,150	2,421,150	(S)	2,421,150	...	...	10,417,900
...	...	...	2,540	2,540	(S)	2,540	...	...	11,789
...	...	...	...	...	(S)	...	...	...	...
45,618	...	...	281,242	326,860	(S)	298,806	...	28,054	307,208
...	...	...	8,323	8,323	(S)	8,323	...	...	...
...	...	...	...	...	(S)	...	...	...	9,345,151
<b>Spending of proceeds from the disposal of surplus Crown assets</b>									
...	...	...	...	...	(S)	...	...	...	...
<b>Collection agency fees</b>									
...	...	...	...	...	(S)	...	...	...	...
<b>Appropriations not required for the current year</b>									
...	...	...	...	...	(S)	...	...	...	...
45,618	1,645,366,745	359,977,888	5,870,688	2,011,260,939	Total Department—Budgetary	1,994,758,331	16,474,554	28,054	1,642,827,527
<b>Hazardous Materials Information Review Commission</b>									
...	995,000	...	...	995,000	10	...	...	...	...
...	...	51,500	...	51,500	10b	...	...	...	...
...	...	35,480	...	35,480	10c	...	...	...	...
...	995,000	86,980	...	1,081,980	Total—Vote 10	1,052,824	29,156	...	1,067,216
...	165,000	...	...	165,000	(S)	165,000	...	...	133,000
...	...	...	...	...	(S)	...	...	...	...
...	...	...	32	32	(S)	32	...	...	...
...	...	...	...	...	(S)	...	...	...	...
...	...	...	...	...	(S)	...	...	...	...
...	...	...	...	...	(S)	...	...	...	...
...	1,160,000	86,980	32	1,247,012	Total Program—Budgetary	1,217,856	29,156	...	1,246,539



Medical Research Council

...	8,239,000	...	8,239,000	15	Operating expenditures	...	97,396	11,283,628	...	8,618,719
...	476,700	...	476,700	15a	Operating expenditures	...	...	...	...	...
...	665,323	...	665,323	15b	Operating expenditures	...	...	...	...	...
...	...	1	2,000,000	15c	Transfer of \$2,000,000 from Health Vote 20	...	...	...	...	...
...	...	...	2,000,000		Transfer from Vote 20	...	...	...	...	...
...	8,239,000	1,142,024	2,000,000		Total—Vote 15	...	...	...	...	...
...	218,212,000	...	...	20	Grants	...	...	...	...	...
...	...	39,500,000	...	20a	Grants	...	...	...	...	...
...	...	3,555,000	...	20b	Grants	...	...	...	...	...
...	...	...	(2,000,000)		Transfer to Vote 15	...	...	...	...	...
...	218,212,000	43,055,000	(2,000,000)		Total—Vote 20	...	...	...	...	...
...	851,000	...	43,000	(S)	Contributions to employee benefit plans	...	...	...	...	...
...	...	...	982	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...
1,641	...	...	2,623			...	...	...	...	...
1,641	227,302,000	44,197,024	43,982		Total Program—Budgetary	...	...	...	...	...

Patented Medicine Prices Review Board

...	2,698,000	...	2,698,000	25	Program expenditures	...	...	...	...	...
...	...	225,615	...	25b	Program expenditures	...	...	...	...	...
...	...	54,860	...	25c	Program expenditures	...	...	...	...	...
...	2,698,000	280,475	...		Total—Vote 25	...	...	...	...	...
...	...	...	...	(S)	Contributions to employee benefit plans	...	...	...	...	...
...	420,000	...	420,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...
44	...	...	92			...	...	...	...	...
44	3,118,000	280,475	92		Total Program—Budgetary	...	...	...	...	...
47,303	1,876,946,745	404,542,567	5,914,794		Total Ministry—Budgetary	...	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

## Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health policy, planning and information	102,537,308	102,161,676	...	...	185,895,869	185,895,869	...	...	...	...	288,433,177	288,057,545
Health system support and renewal	6,079,293	6,446,490	...	...	28,704,322	24,196,322	...	...	...	...	34,783,615	30,642,812
Management of risks to health	276,358,801	271,867,625	...	...	42,679,752	42,679,752	53,084,000	46,752,084	...	...	265,954,553	267,795,293
Promotion of population health	68,078,524	66,995,098	...	...	134,732,554	134,613,218	...	...	...	...	202,811,078	201,608,316
Aboriginal health	567,360,404	562,110,183	...	...	505,161,275	505,161,275	9,083,000	6,747,248	...	...	1,063,438,679	1,060,524,210
Corporate services	121,872,065	112,379,510	4,469,300	4,182,245	30,781,472	30,781,472	1,283,000	1,213,072	...	...	155,839,837	146,130,155
Sub-total	1,142,286,395	1,121,960,582	4,469,300	4,182,245	927,955,244	923,327,908	63,450,000	54,712,404	...	...	2,011,260,939	1,994,758,331
Revenues netted against expenditures	(63,450,000)	(54,712,404)	...	...	...	...	(63,450,000)	(54,712,404)	...	...	...	...
Total Department—Budgetary	1,078,836,395	1,067,248,178	4,469,300	4,182,245	927,955,244	923,327,908	...	...	...	...	2,011,260,939	1,994,758,331
Hazardous Materials Information Review Commission—Budgetary	1,234,141	1,204,985	12,871	12,871	...	...	...	...	...	...	1,247,012	1,217,856
Medical Research Council												
Promotion of health sciences research	11,945,647	11,791,627	332,000	388,072	259,267,000	259,187,424	...	...	...	...	271,544,647	271,367,123
Total Program—Budgetary	11,945,647	11,791,627	332,000	388,072	259,267,000	259,187,424	...	...	...	...	271,544,647	271,367,123
Patented Medicine Prices Review Board—Budgetary	3,322,905	2,960,500	75,706	75,706	...	...	...	...	...	...	3,398,611	3,036,206
Total Ministry—Budgetary	1,095,339,088	1,083,205,290	4,889,877	4,658,894	1,187,222,244	1,182,515,332	...	...	...	...	2,287,451,209	2,270,379,516

## Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	197,000	743,000	(548,691)	391,309	391,309	...	...	...	577,000
...	11,000,000	...	...	11,000,000	11,000,000	...	...	...	11,000,000
...	...	666,824	...	666,824	666,824	...	...	...	11,389,965
...	...	35,000,000	...	35,000,000	35,000,000	...	...	...	...
...	...	56,420,500	38,579,500	95,000,000	95,000,000	...	...	...	...
...	...	25,000,000	...	25,000,000	25,000,000	...	...	...	50,000
...	...	...	...	...	...	...	...	...	...
...	11,197,000	117,830,324	38,030,809	167,058,133	167,058,133	...	...	...	23,016,965
...	15,000	...	(15,000)	...	...	...	...	...	...
...	100,000	...	...	100,000	100,000	...	...	...	100,000
...	5,000	...	...	5,000	5,000	...	...	...	5,000
...	...	30,000,000	...	30,000,000	30,000,000	...	...	...	...
...	120,000	30,000,000	(15,000)	30,105,000	30,105,000	...	...	...	105,000
Promotion of population health									
...	...	8,010,000	(998,161)	7,011,839	7,011,839	...	...	...	...
...	...	3,000,000	...	3,000,000	3,000,000	...	...	...	...

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates		Variance	Available for use in subsequent years		
\$	\$	\$	\$	\$	\$	\$	\$
...	5,640,000	150,000	5,790,000	5,790,000	...	7,970,265	...
...	...	...	...	...	...	2,654,255	...
...	5,640,000	11,160,000	(998,161)	15,801,839	...	10,624,520	...
<b>Aboriginal health</b>							
...	500,000	...	(500,000)	...	...	355,365	...
...	17,457,000	158,990,324	36,517,648	212,964,972	...	34,101,850	...
<b>Contributions</b>							
...	3,000,000	...	105,939	3,105,939	...	...	...
...	236,000	...	(158,000)	78,000	...	1,346,800	...
...	2,495,000	...	(44)	2,494,956	...	2,494,956	...
...	4,500,000	...	(981,659)	3,518,341	...	...	...
...	13,000,000	...	(13,000,000)	...	...	...	...
...	12,309,000	...	(2,668,500)	9,640,500	...	21,782,124	...
...	...	...	...	...	...	1,050,000	...
...	35,540,000	...	(16,702,264)	18,837,736	...	26,673,880	...
<b>Health system support and renewal</b>							
...	53,200,000	...	(26,916,828)	26,283,172	4,508,000	...	...



Arrangements Act:			
Canada Health Act deduction	(703,950)	...	(771,000)
Insured health services program	7,172,000	...	(5,308,400)
Extended health care services program	(4,046,900)	...	16,497,300

[illegible]

## Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance		Available for use in subsequent years
	\$	\$	\$				\$	\$	
...	10,000,000	...	14,471,567	...	24,471,567	24,471,567	...	...	11,344,111
...	75,396,000	...	9,398,290	...	84,794,290	84,794,290	...	...	81,455,639
...	15,165,000	626,000	(7,558,751)	...	8,232,249	8,232,249	...	...	12,755,100
...	2,642,000	...	395,306	...	3,037,306	3,037,306	...	...	2,315,591
...	907,000	...	(324,061)	...	582,939	582,939	...	...	582,939
...	979,000	...	261,228	...	1,240,228	1,240,228	...	...	1,050,055
...	1,413,000	...	3,877,265	...	5,290,265	5,290,265	...	...	393,000
...	...	13,500,000	(2,627,185)	...	10,872,815	10,872,815	...	...	2,700,000
...	...	...	...	...	...	...	...	...	...
...	497,758,000	15,101,000	(7,697,725)	...	505,161,275	505,161,275	...	...	461,670,015
...	4,043,000	...	(615,644)	...	3,427,356	3,427,356	...	...	3,974,491
...	15,609,100	...	11,745,016	...	27,354,116	27,354,116	...	...	29,274,612
...	19,652,100	...	11,129,372	...	30,781,472	30,781,472	...	...	33,249,103
...	700,536,100	48,550,670	(34,096,498)	...	714,990,272	710,362,936	4,627,336	...	650,265,192

Departmental Summary by Business Line

...	46,737,000	117,830,324	21,328,545	185,895,869	185,895,869	...	49,690,845
...	53,200,000	...	(24,495,678)	28,704,322	24,196,322	...	10,417,900
...	1,420,000	39,645,670	1,614,082	42,679,752	42,679,752	...	8,568,094
...	98,726,000	34,964,000	1,042,554	134,732,554	134,613,218	...	120,415,720
...	498,258,000	15,101,000	(8,197,725)	505,161,275	505,161,275	...	462,025,380
...	19,652,100	...	11,129,372	30,781,472	30,781,472	...	33,249,103
...	717,993,100	207,540,994	2,421,150	927,955,244	923,327,908	4,627,336	684,367,042

Medical Research Council

Grants							
...	218,212,000	43,055,000	(2,000,000)	259,267,000	259,187,424	79,576	228,090,711
...	218,212,000	43,055,000	(2,000,000)	259,267,000	259,187,424	79,576	228,090,711
...	936,205,100	250,595,994	421,150	1,187,222,244	1,182,515,332	4,706,912	912,457,753

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
<b>Budgetary (respendable revenues)</b>				
Management of risks to health	53,084,000	46,752,084	...	...
Aboriginal health	9,083,000	6,747,248	...	...
Corporate services	1,283,000	1,213,072	...	...
Food safety, quality and nutrition	...	...	691,019	...
Drug safety, quality and effectiveness	...	...	...	35,510,205
Pest management regulatory agency	...	...	...	7,468,908
Indian and northern health services	...	...	...	7,029,514
Environmental quality and hazards	...	...	...	2,184,537
Public service health	...	...	...	2,266,935
Health advisory and assessment services	...	...	...	529,989
Program management	...	...	...	1,299,533
<b>Total Ministry—Budgetary</b>	<b>63,450,000</b>	<b>54,712,404</b>	<b>56,980,640</b>	

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Tax revenues—</b>				
Goods and services tax	231,012	50,984		
<b>Total tax revenues</b>	<b>231,012</b>	<b>50,984</b>		
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of purchased goods and services	1,855,093	1,991,689		
Refunds of capital expenditures	10,215	2,836		
Refunds of transfer payments	974,553	1,520,281		
Adjustments to prior year's payables	3,436,403	6,912,044		
	6,276,264	10,426,850		
<b>Privileges, licences and permits—</b>				
Food and drug analysis fees	449	175		
<b>Service fees—</b>				
Inpatient services	...	225		
Outpatient services	1,019,629	1,375,738		
Cost sharing agreements	331,880	444,822		
Staff accommodation	533,975	563,840		
Concessions	49,545	107,354		
Sundries	193,870	111,782		
	2,128,899	2,603,761		
<b>Proceeds from sales—</b>				
Dietary revenues	...	730		
Pharmacy revenues	2,112	3,252		
Sundries	1,064	19		
	3,176	4,001		
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>281,242</b>	<b>307,205</b>		
<b>Miscellaneous non-tax revenues—</b>				
Food and drug penalties	375,181	446,067		
Opium and narcotic penalties	2,727,986	2,549,870		
Opium and narcotic seizures	1,271	7,628		
Interest—Blue Cross (Non-insured health benefit)	...	199,529		
Interest on overdue accounts	210,260	391,721		
Sundries	3,693,125	3,760,863		
	7,007,823	7,355,678		
<b>Total non-tax revenues</b>	<b>15,697,853</b>	<b>20,697,670</b>		
<b>Total Department</b>	<b>15,928,865</b>	<b>20,748,654</b>		



# Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Hazardous Materials Information Review Commission</b>		
Non-tax revenues—		
Refunds of previous years' expenditures	76	...
Service fees	462,800	484,005
Proceeds from the disposal of surplus Crown assets	32	...
<b>Total Program</b>	<b>462,908</b>	<b>484,005</b>
<b>Medical Research Council</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	522,347	892,691
Adjustments to prior year's payables	105,540	79,980
	627,887	972,671
Proceeds from the disposal of surplus Crown assets	982	1,641
Miscellaneous non-tax revenues	28,010	24
<b>Total Program</b>	<b>656,879</b>	<b>974,336</b>
<b>Patented Medicine Prices Review Board</b>		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	223	337
Adjustments to prior year's payables	199	33
	422	370
Proceeds from the disposal of surplus Crown assets	92	591
Miscellaneous non-tax revenues—		
Penalties	666,824	1,200,023
<b>Total Program</b>	<b>667,338</b>	<b>1,200,984</b>
<b>Ministry Summary</b>		
Tax revenues—		
Goods and services tax	231,012	50,984
<b>Total tax revenues</b>	<b>231,012</b>	<b>50,984</b>
Non-tax revenues—		
Refunds of previous years' expenditures	6,904,649	11,399,891
Privileges, licences and permits	449	175
Service fees	2,591,699	3,087,766
Proceeds from sales	3,176	4,001
Proceeds from the disposal of surplus Crown assets	282,348	309,437
Miscellaneous non-tax revenues	7,702,657	8,555,725
<b>Total non-tax revenues</b>	<b>17,484,978</b>	<b>23,356,995</b>
<b>Total Ministry</b>	<b>17,715,990</b>	<b>23,407,979</b>



# SECTION 11

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Human Resources Development

### Department

Canada Industrial Relations Board  
Canadian Artists and Producers  
Professional Relations Tribunal  
Canadian Centre for Occupational  
Health and Safety

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**Department**

Corporate Services Program

**Objective**

To provide executive direction, policy development and management support services to the Department.

**Business Line Description**

*Corporate services*

This business line includes three functions:

- Policy and communications – develops and evaluates policies and programs and provides communications services that enable the Department to achieve its corporate and business line objectives.
- Corporate management and services – provides corporate management, administrative, financial, and human resources services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies.
- Systems – develops and manages automated systems and information technology that support service delivery across all business lines.

Human Resources Investment and Insurance Program

**Objective**

The objective of the Human Resources Investment and Insurance Program is threefold:

- To support the development of Canada's human resources and the effective functioning of the labour market and to reduce the dependence of individuals on Employment Insurance (EI)

income benefits and other government income support payments;

- To promote economic stability and a flexible labour market by providing temporary income support to unemployed workers who qualify for EI income benefits under the *Employment Insurance Act*, and people eligible for payments under the *Government Annuities Act*, without placing an unnecessary burden on individuals, groups or regions; and

- To provide general management and administrative support for the delivery of Human Resources Development Canada (HRDC) programming from all business lines at the local, area and regional levels.

**Business Line Description**

*Human resources investment (HRI)*

This business line includes a range of information and advisory services, and grant, contribution, loan and statutory programs. HRI activities are designed to enable individuals, businesses, communities, industrial and occupational sectors within the Canadian economy to identify and address their labour market needs. Financial assistance may also be made available for individuals to pursue their labour market goals. Access to skills development and employment opportunities, job creation, and labour market information may be provided by HRDC, or through partnerships with provinces and territories, Aboriginal, sectoral or community-based organizations.

*Employment insurance (EI) income benefits*

This business line focuses on policy development, management and delivery of the EI income benefits elements of the EI.

*Human Resources Centres of Canada (HRCC)—Management and joint services*

This business line is responsible for the general operations and management at area and regional offices, regional computer centres and local HRCCs to support the delivery of a range of other program business lines, including the reception and direction of clients, either in person or by telephone, administrative support, as well as program advice and guidance through policy and procedure development.

Labour Program

**Objective**

To promote and sustain stable industrial relations and a safe, fair and productive workplace within the federal labour jurisdiction; and more generally to collect and disseminate labour and workplace information and to foster constructive labour-management relations.

**Business Line Description**

*Labour*

This business line includes four functions:

- Industrial relations – assists in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researches current and emerging industrial relations priorities.
- Labour operations – encourages client acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments.



- Federal workers compensation – ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

- Legislation, policy, research and management – provides national leadership through research and collaboration with partners in the labour market, other governments and internationally through legislative, regulatory, policy and program development, and through collection and dissemination of labour and workplace information.

#### Income Security Program

##### Objective

To promote and strengthen the income security of targeted groups of Canadians through the delivery of Canada Pension Plan (CPP) and Old Age Security (OAS) programs providing benefits to seniors, the disabled, survivors and migrants.

##### Business Line Description

###### *Income security*

The business line encompasses two major income security programs. The management and delivery of these programs are completely integrated.

The Old Age Security (OAS) program consists of three different benefits. The basic Old Age Pension provides individuals from age 65 with a base on which to build an adequate retirement income. Pension benefits are paid to everyone who meets the residence requirements. The Guaranteed Income Supplement (GIS) is an income-tested benefit payable to OAS recipients with low and modest incomes. The Spouse's Allowance is an income-tested benefit to assist low-income married

pensioner-couples living on one OAS/GIS pension, as well as low-income widows/widowers aged 60-64, who meet OAS residence requirements. The 1996 Budget proposed a new income-tested seniors benefit to replace OAS and GIS in 2001.

The Canada Pension Plan (CPP) is a compulsory, contributory social insurance program to provide some income protection to Canadian workers and their families against the loss of earnings due to death, disability or retirement. Benefits fall into three categories: the retirement pension, survivor benefits and disability benefits. Under the *Canada Pension Plan* (Act), Human Resources Development Canada is responsible for administering the benefit provisions, while Revenue Canada is responsible for the collection of related contributions and the Department of Finance is responsible for the management of the investment fund.

This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in their countries of origin, to the greatest extent possible.

#### Canada Industrial Relations Board

##### Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

##### Business Line Description

###### *Canada Industrial Relations Board*

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation,

mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

#### Canadian Artists and Producers Professional Relations Tribunal

##### Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

##### Business Line Description

###### *Canadian Artists and Producers Professional Relations Tribunal*

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary

remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

#### **Canadian Centre for Occupational Health and Safety**

##### **Objective**

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information

facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

##### **Business Line Description**

#### *Canadian Centre for Occupational Health and Safety*

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is

independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

# Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$	\$		
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
...	82,636,000	...	...	82,636,000	1	Department						
...	...	24,355,530	...	24,355,530	1b	Corporate Services Program						
...	...	...	...	...	1c	Program expenditures						
...	...	1	...	9,621,999		Transfer of \$9,621,999 from Human Resources						
...	...	...	9,621,999	9,621,999		Development Vote 10						
...	...	...	1,192,000	1,192,000		Transfer from: Vote 10						
...	...	...	340,000	340,000		TB Vote 5 <sup>(1)</sup>						
...	82,636,000	24,355,531	11,153,999	118,145,530		TB Vote 10 <sup>(1)</sup>						
...	48,645	...	3,134	51,779	(S)	Total—Vote 1						85,929,836
...	48,645	...	3,081	51,726	(S)	Minister of Human Resources Development—Salary and motor car allowance						...
...	26,208,000	...	1,283,382	27,491,382	(S)	Minister of Labour—Salary and motor car allowance						48,666
...	...	...	...	...	(S)	Contributions to employee benefit plans						...
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets:						21,420,190
150,278	...	...	...	150,278		Unused proceeds from the previous year						
...	...	...	319,197	319,197		Proceeds received during the year						
...	...	...	86,850	86,850		Transfer from Human Resources Investment and Insurance Program						
150,278	...	...	406,047	556,325		Total						422,358
...	...	...	(79,598)	(79,598)	(S)	Refunds of amounts credited to revenues in previous years						195,097
150,278	108,941,290	24,355,531	12,770,045	146,217,144		Total Program—Budgetary						107,880,538
...	131,745,000	...	...	131,745,000	5	Human Resources Investment and Insurance Program						...
...	...	1,000,000	...	1,000,000	5a	Operating expenditures						...
...	...	68,831,913	...	68,831,913	5b	Operating expenditures						...
...	...	...	...	...	5c	Transfer of \$7,366,134 from Human Resources						...
...	...	1	...	7,366,134		Development Vote 10						...
...	...	...	7,366,134	7,366,134		Transfer from: Vote 10						...
...	...	...	15,902,000	15,902,000		TB Vote 5 <sup>(1)</sup>						139,368,218
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total—Vote 5						221,050,437
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...
...	...	...	...	...		Development Vote 10						...
...	...	...	...	...		Transfer from: Vote 10						...
...	...	...	...	...		TB Vote 5 <sup>(1)</sup>						...
...	131,745,000	69,831,914	23,268,134	224,845,048		Total—Vote 5						3,794,611
...	...	...	...	...		Total Program—Budgetary						107,880,538
...	...	...	(79,598)	(79,598)		Human Resources Investment and Insurance Program						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Operating expenditures						...
...	...	...	...	...		Transfer of \$7,366,134 from Human Resources						...

## Ministry Summary—Continued

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$	\$			
...	1,018,347,000	...	...	...	1,018,347,000	10	Grants and contributions					
...	...	45,107,919	...	...	45,107,919	10a	Grants and contributions					
...	...	414,530,000	...	...	414,530,000	10b	Grants and contributions					
...	...	...	1	...	1	10c	Grants					
...	...	...	(9,621,999)	...	(9,621,999)		Transfer to: Vote 1					
...	...	...	(7,366,134)	...	(7,366,134)		Vote 5					
...	...	...	(3,568,999)	...	(3,568,999)		Vote 15					
...	...	...	(17,487,999)	...	(17,487,999)		Vote 20					
...	1,018,347,000	459,637,920	(38,045,131)		1,439,939,789		Total—Vote 10	1,369,135,793	70,803,996	...	1,266,265,107	
...	...	...	(263,966)		24,936,034	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	24,936,034	...	...	...	
...	...	25,200,000	(30,114,427)		3,625,573	(S)	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	3,625,573	...	...	8,871,395	
...	5,500,000	28,240,000	(63,598,615)		155,394,385	(S)	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	155,394,385	...	...	379,210,099	
...	292,609,000	(73,616,000)	46,487,581		516,566,581	(S)	The provision of funds for interests and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	516,566,581	...	...	340,458,837	
...	508,291,000	(38,212,000)	...		...	(S)	Grants pursuant to the <i>Canada Student Financial Assistance Act</i>	...	...	...	14,839,592	
...	44,700,000	(44,700,000)	...		...	(S)	Supplementary retirement benefits—Annuities agents' pensions	29,382	...	...	29,126	
...	35,000	...	(5,618)		...	(S)	Labour adjustment benefits payments ( <i>Labour Adjustment Benefits Act</i> )	5,883,347	...	...	9,104,156	
...	6,326,000	...	(442,653)		5,883,347	(S)	Contributions to employee benefit plans	107,730,926	...	...	97,456,231	
...	102,579,000	...	5,151,926		107,730,926	(S)	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	108,800,227	...	...	...	
...	...	108,800,000	227		108,800,227	(S)	Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the <i>Canada Education Savings Grant regulations of the Department of Human Resources Development Act</i>	108,800,227	...	...	...	
...	...	277,000,000	(9,676,443)		267,323,557	(S)	Canada assistance plan—Payments to provinces and territories under the <i>Canada Assistance Plan (Act)</i> and the <i>Federal-Provincial Fiscal Arrangements Act</i>	267,323,557	...	...	...	
...	...	2,519,000	5,596,534		8,115,534			8,115,534	...	...	37,415,819	



(S)	Post-secondary education payments to provinces and territories made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i>	1,978,000	(1,978,000)	...	...	...	...	...	4,730,800
(S)	Civil service insurance actuarial liability adjustment	...	312,819	312,819	...	...	...	...	308,844
(S)	Spending of proceeds from the disposal of surplus Crown assets:	...	...	...	...	...	...	...	...
	Proceeds received during the year	...	86,850	86,850	...	...	...	...	...
	Transfer to Corporate Services Program	...	(86,850)	(86,850)	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...
	Appropriations not required for the current year	...	...	...	...	...	...	...	...
	<b>Total Program—Budgetary</b>	<b>2,110,132,000</b>	<b>816,678,834</b>	<b>(63,307,632)</b>	<b>2,863,503,202</b>	<b>2,788,904,595</b>	<b>74,598,607</b>	<b>...</b>	<b>2,352,665,852</b>
	<b>Labour Program</b>								
15	Program expenditures	44,795,000	...	...	44,795,000	...	...	...	...
15b	Program expenditures	...	309,345	...	309,345	...	...	...	...
15c	Transfer of \$3,568,999 from Human Resources Development Vote 10	...	1	...	1	...	...	...	...
	Transfer from: Vote 10	...	3,568,999	...	3,568,999	...	...	...	...
	TB Vote 5 <sup>(1)</sup>	...	700,000	...	700,000	...	...	...	...
	Total—Vote 15	44,795,000	309,346	4,268,999	49,373,345	46,759,692	2,613,653	...	43,856,275
(S)	Payments of compensation respecting government employees ( <i>Government Employees Compensation Act</i> ) and merchant seamen ( <i>Merchant Seamen Compensation Act</i> )	...	...	...	...	55,768,170	...	...	69,181,559
(S)	Contributions to employee benefit plans	...	...	333,428	7,015,428	7,015,428	...	...	5,394,220
(S)	Refunds of amounts credited to revenues in previous years	...	1,500	1,500	1,500	1,500	...	...	...
	<b>Total Program—Budgetary</b>	<b>106,973,000</b>	<b>(3,441,654)</b>	<b>8,627,097</b>	<b>112,158,443</b>	<b>109,544,790</b>	<b>2,613,653</b>	<b>...</b>	<b>118,432,054</b>
	<b>Income Security Program</b>								
20	Program expenditures	76,806,000	...	...	76,806,000	...	...	...	100,862,368
20b	Program expenditures	...	6,856,200	...	6,856,200	...	...	...	17,114,190,571 <sup>(2)</sup>
20c	Transfer of \$17,487,999 from Human Resources Development Vote 10	...	1	...	1	...	...	...	4,728,558,803 <sup>(2)</sup>
	Transfer from: Vote 10	...	17,487,999	...	17,487,999	...	...	...	389,228,701 <sup>(2)</sup>
	TB Vote 5 <sup>(1)</sup>	...	600,000	...	600,000	...	...	...	19,725,588
	Total—Vote 20	76,806,000	6,856,201	18,087,999	101,750,200	98,821,032	2,929,168	...	100,862,368
(S)	Old age security payments ( <i>Old Age Security Act</i> )	...	...	...	...	17,563,785,223	...	...	17,114,190,571 <sup>(2)</sup>
(S)	Guaranteed income supplement payments ( <i>Old Age Security Act</i> )	17,714,000,000	(123,000,000)	(27,214,777)	17,563,785,223	17,563,785,223	...	...	4,728,558,803 <sup>(2)</sup>
(S)	Spouse's allowance payments ( <i>Old Age Security Act</i> )	4,817,000,000	8,000,000	9,652,063	4,834,652,063	4,834,652,063	...	...	389,228,701 <sup>(2)</sup>
(S)	Contributions to employee benefit plans	386,000,000	(2,000,000)	(1,101,953)	382,898,047	382,898,047	...	...	19,725,588
	Total	28,149,000	...	1,417,000	29,566,000	29,566,000	...	...	...

## Ministry Summary—Concluded

Available from previous years	Source of authorities					Disposition of authorities				
	As shown in									
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote	Refunds of amounts credited to revenues in previous years	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$	\$
...	...	...	40	40			40	...	...	...
...	23,021,955,000	(110,143,799)	840,372	22,912,651,573		Total Program—Budgetary	22,909,772,405	2,929,168	...	22,352,566,031
150,278	25,348,001,290	727,448,912	(41,070,118)	26,034,530,362		Total Department—Budgetary	25,948,686,031	85,649,234	195,097	24,931,544,475
Canada Industrial Relations Board <sup>(3)</sup>										
...	7,728,000	...	...	7,728,000	25	Program expenditures				
...	...	740,100	...	740,100	25c	Program expenditures				
...	7,728,000	740,100	...	8,468,100		Total—Vote 25	8,368,770	99,330	...	7,621,401
...	1,178,000	...	59,000	1,237,000	(S)	Contributions to employee benefit plans	1,237,000	...	...	974,000
333	...	...	663	996	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	333	663	161
333	8,906,000	740,100	59,663	9,706,096		Total Program—Budgetary	9,605,770	99,663	663	8,595,562
Canadian Artists and Producers Professional Relations Tribunal										
...	1,528,000	...	...	1,528,000	30	Program expenditures	1,100,654	427,346	...	992,393
...	170,000	...	...	170,000	(S)	Contributions to employee benefit plans	170,000	...	...	146,000
...	1,698,000	...	...	1,698,000		Total Program—Budgetary	1,270,654	427,346	...	1,138,393
Canadian Centre for Occupational Health and Safety										
...	1,022,000	...	...	1,022,000	35	Program expenditures				
...	...	874,505	...	874,505	35b	Program expenditures				
...	...	462,758	...	462,758	35c	Program expenditures				
...	1,022,000	1,337,263	...	2,359,263		Total—Vote 35	2,337,308	21,955	...	2,168,995
...	...	...	579	579	(S)	Collection agency fees	579	...	...	3,665
371	...	...	448	819	(S)	Spending of proceeds from the disposal of surplus Crown assets	819	...	...	929
371	1,022,000	1,337,263	1,027	2,360,661		Total Program—Budgetary	2,338,706	21,955	...	2,173,589
150,982	25,359,627,290	729,526,275	(41,009,428)	26,048,295,119		Total Ministry—Budgetary	25,961,901,161	86,198,198	195,760	24,943,452,019

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 10—Government-wide initiatives.

(3) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(4) Formerly Canada Labour Relations Board.

# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	Authorities available for use	current year	\$	Authorities available for use	current year	\$	Authorities available for use	current year	\$	Authorities available for use	current year	\$	Authorities available for use	current year	\$	Authorities available for use	current year	\$
Corporate Services Program																		
Corporate services	450,060,810	433,720,124	23,100,000	22,422,117	...	...	326,943,666	315,628,000	...	...	...	...	...	...	...	146,217,144	140,514,241	...
Revenues netted against expenditures	(308,793,666)	(298,128,000)	(18,150,000)	(17,500,000)	...	...	(326,943,666)	(315,628,000)	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>141,267,144</b>	<b>135,592,124</b>	<b>4,950,000</b>	<b>4,922,117</b>	...	...	...	...	...	...	...	...	...	...	...	<b>146,217,144</b>	<b>140,514,241</b>	...
Human Resources Investment and Insurance Program																		
Human resources investment (HRI)	313,754,209	312,436,705	8,100,000	8,047,165	4,457,057,393	4,337,645,261	150,000,000	149,111,000	...	...	...	...	...	...	...	4,628,911,602	4,509,018,131	...
Employment insurance (EI) income benefits	583,462,181	579,169,896	36,225,000	36,107,798	312,819	312,819	555,000,000	552,237,000	...	...	...	...	...	...	...	65,000,000	63,353,513	...
Human Resources Centres of Canada (HRCC)—Management and joint services	249,333,362	237,339,125	10,600,000	10,567,090	...	...	138,933,362	128,573,000	...	...	...	...	...	...	...	121,000,000	119,333,215	...
Employment benefits and support measures authorized under Part II of the <i>Employment Insurance Act</i>	...	...	...	...	(1,951,408,400)	(1,902,800,264)	...	...	...	...	...	...	...	...	...	(1,951,408,400)	(1,902,800,264)	...
Sub-total	1,146,549,752	1,128,945,726	54,925,000	54,722,053	2,505,961,812	2,435,157,816	843,933,362	829,921,000	...	...	...	...	...	...	...	2,863,503,202	2,788,904,595	...
Revenues netted against expenditures	(793,933,362)	(780,021,000)	(50,000,000)	(49,900,000)	...	...	(843,933,362)	(829,921,000)	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>352,616,390</b>	<b>348,924,726</b>	<b>4,925,000</b>	<b>4,822,053</b>	<b>2,505,961,812</b>	<b>2,435,157,816</b>	...	...	...	...	...	...	...	...	...	<b>2,863,503,202</b>	<b>2,788,904,595</b>	...
Labour Program																		
Labour	155,541,716	153,303,234	1,000,000	977,739	2,752,800	2,399,890	47,136,073	47,136,073	...	...	...	...	...	...	...	112,158,443	109,544,790	...
Revenues netted against expenditures	(47,136,073)	(47,136,073)	...	...	...	...	(47,136,073)	(47,136,073)	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>108,405,643</b>	<b>106,167,161</b>	<b>1,000,000</b>	<b>977,739</b>	<b>2,752,800</b>	<b>2,399,890</b>	...	...	...	...	...	...	...	...	...	<b>112,158,443</b>	<b>109,544,790</b>	...
Income Security Program																		
Income security	303,766,240	262,030,088	10,500,000	9,053,984	22,781,335,333	22,781,335,333	182,950,000	142,697,000	...	...	...	...	...	...	...	22,912,651,573	22,909,722,405	...
Revenues netted against expenditures	(176,734,000)	(137,325,603)	(6,216,000)	(5,371,397)	...	...	(182,950,000)	(142,697,000)	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>127,032,240</b>	<b>124,704,485</b>	<b>4,284,000</b>	<b>3,682,587</b>	<b>22,781,335,333</b>	<b>22,781,335,333</b>	...	...	...	...	...	...	...	...	...	<b>22,912,651,573</b>	<b>22,909,722,405</b>	...
<b>Total Department—Budgetary</b>	<b>729,321,417</b>	<b>715,388,496</b>	<b>15,159,000</b>	<b>14,404,496</b>	<b>25,290,049,945</b>	<b>25,218,893,039</b>	...	...	...	...	...	...	...	...	...	<b>26,034,530,362</b>	<b>25,948,686,031</b>	...
Canada Industrial Relations Board <sup>(1)</sup> —Budgetary	9,706,096	9,605,770	...	...	...	...	...	...	...	...	...	...	...	...	...	9,706,096	9,605,770	...

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Canadian Artists and Producers Tribunal—												
Budgetary	1,698,000	1,270,654	...	...	...	...	...	...	...	...	1,698,000	1,270,654
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	8,201,661	6,578,012	...	...	...	...	5,841,000	4,239,306	...	...	2,360,661	2,338,706
Revenues netted against expenditures	(5,841,000)	(4,239,306)	...	...	...	...	(5,841,000)	(4,239,306)	...	...	...	...
Total Program—Budgetary	2,360,661	2,338,706	...	...	...	...	...	...	...	...	2,360,661	2,338,706
Total Ministry—												
Budgetary	743,086,174	728,603,626	15,159,000	14,404,496	25,290,049,945	25,218,893,039	...	...	...	...	26,048,295,119	25,961,901,161

(1) Formerly Canada Labour Relations Board.



# Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	6,326,000	...	(442,653)	5,883,347	...	...	...	9,104,156
...	44,700,000	(44,700,000)	...	...	...	...	...	14,839,592
...	10,000,000	...	(7,500,000)	2,500,000	2,303,445	196,555	...	5,924,231
...	110,557,000	186,807,919	(1,132,610)	296,232,309	283,001,309	13,231,000	...	250,600,973
...	1,982,000	...	(782,000)	1,200,000	1,177,000	23,000	...	546,975
...	30,400,000	...	(4,167,284)	26,232,716	26,228,272	4,444	...	25,760,450
...	3,230,000	...	770,000	4,000,000	3,838,000	162,000	...	3,022,825
...	...	108,800,000	227	108,800,227	108,800,227	...	...	...
...	...	277,000,000	(9,676,443)	267,323,557	267,323,557	...	...	...

<b>Department</b>	
Human Resources Investment and Insurance Program	
<b>Grants</b>	
Human resources investment (HRI)	
(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	5,883,347
(S) Special opportunity grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> regulations	...
Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	2,303,445
Grants to provide income support and other financial assistance to fishers and plant workers affected by the East Coast ground-fish crisis	283,001,309
Grants to national voluntary social service organizations to assist with the operating costs of national offices	1,177,000
Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	26,228,272
Grants to voluntary organizations, municipal and regional governments, professional organizations and centres of excellence to support the implementation of innovative projects to further the integration of disabled persons	3,838,000
(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> regulations	108,800,227
(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the <i>Department of Human Resources Development Act</i>	267,323,557

**Department**  
**Human Resources Investment and Insurance Program**  
**Grants**  
 Human resources investment (HRI)  
 (S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region  
 (S) Special opportunity grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations  
 Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development  
 Grants to provide income support and other financial assistance to fishers and plant workers affected by the East Coast ground-fish crisis  
 Grants to national voluntary social service organizations to assist with the operating costs of national offices  
 Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy  
 Grants to voluntary organizations, municipal and regional governments, professional organizations and centres of excellence to support the implementation of innovative projects to further the integration of disabled persons  
 (S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations  
 (S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the *Department of Human Resources Development Act*

## Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	1	8,999,999	9,000,000	9,000,000	...	...	...
...	207,195,000	527,907,920	(13,930,764)	721,172,156	707,555,157	13,616,999	...	...	309,799,202
Total—Grants									
Contributions									
Human resources investment (HRI)									
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market									
...	598,107,000	235,830,000	(28,202,665)	805,734,335	757,726,959	48,007,376	...	...	630,974,807
Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment									
...	178,000,000	14,000,000	...	192,000,000	189,013,155	2,986,845	...	...	...
Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system									
...	3,155,000	...	4,500,000	7,655,000	6,677,820	977,180	...	...	7,260,325
Contributions to provincial and territorial government departments and agencies, municipal governments, business organizations, public health and educational institutions, Aboriginal organizations including Indian band and tribal councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable									
...	38,492,000	23,000,000	(11,758,877)	49,733,123	44,560,346	5,172,777	...	...	55,924,713
...	5,500,000	28,240,000	(30,114,427)	3,625,573	3,625,573	...	...	...	8,871,395
(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>									
...	292,609,000	(73,616,000)	(63,598,615)	155,394,385	155,394,385	...	...	...	379,210,099
(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>									
...	508,291,000	(38,212,000)	46,487,581	516,566,581	516,566,581	...	...	...	340,458,837

Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial Government departments, and local, regional or national

First Nations and Inuit non-profit organizations to support child care initiatives

Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)

(S) Payments to provinces and territories under the *Canada Assistance Plan (Act)* and the *Federal-Provincial Fiscal Arrangements Act*

(S) Post-secondary education payments to provinces and territories made pursuant to the *Federal-Provincial Fiscal Arrangements Act*

Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy

Items not required for the current year

Employment insurance (EI) income benefits

(S) Civil service insurance actuarial liability adjustment

Items not required for the current year

Total—Contributions

Program Summary by Business Line

Human resources investment (HRI)

Employment insurance (EI) income benefits

Total Program

Labour Program

Grants

Canadian Joint Fire Prevention Publicity Committee

Fire Prevention Canada

(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen

To support activities which contribute to occupational safety and health program objectives

To support standards-writing associations

Total—Grants

...	41,224,000	...	281,022	41,505,022	41,462,203	42,819	...	45,707,799
...	3,200,000	...	(3,200,000)	...	...	...	...	...
...	...	2,519,000	5,596,534	8,115,534	8,115,534	...	...	37,415,819
...	...	1,978,000	(1,978,000)	...	...	...	...	4,730,800
...	...	...	4,147,284	4,147,284	4,147,284	...	...	3,768,950
...	...	...	...	...	...	...	...	236,773,059
...	1,668,578,000	193,739,000	(77,840,163)	1,784,476,837	1,727,289,840	57,186,997	...	1,751,096,603
...	...	...	312,819	312,819	312,819	...	...	308,844
...	...	...	...	...	...	...	...	54,607,628
...	...	...	312,819	312,819	312,819	...	...	54,916,472
...	1,668,578,000	193,739,000	(77,527,344)	1,784,789,656	1,727,602,659	57,186,997	...	1,806,013,075
...	1,875,773,000	721,646,920	(91,770,927)	2,505,648,993	2,434,844,997	70,803,996	...	2,060,895,805
...	...	...	312,819	312,819	312,819	...	...	54,916,472
...	1,875,773,000	721,646,920	(91,458,108)	2,505,961,812	2,435,157,816	70,803,996	...	2,115,812,277
...	7,000	...	...	7,000	7,000	...	...	7,000
...	19,000	...	...	19,000	19,000	...	...	19,000
...	7,000	...	(200)	6,800	6,800	...	...	6,955
...	15,000	...	...	15,000	15,000	...	...	15,000
...	12,000	...	...	12,000	10,280	1,720	...	12,000
...	60,000	...	(200)	59,800	58,080	1,720	...	59,955

[illegible]

(S) Statutory transfer payment.

(S) Statutory transfer payment.  
(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.  
(2) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.



# Details of Spendable Amounts

Department	Authorities available for use in the current year	\$	Authorities used in the current year	\$	Authorities used in the previous year	\$
<b>Corporate Services Program</b>						
<b>Budgetary (respendable revenues)</b>						
Corporate services						
Recoverable expenditures from the Employment Insurance Account	291,383,666		280,068,000		281,742,000	
Recoverable expenditures on behalf of the Canada Pension Plan	35,560,000		35,560,000		12,000,000	
<b>Total Program—Budgetary</b>	<b>326,943,666</b>		<b>315,628,000</b>		<b>293,742,000</b>	
<b>Human Resources Investment and Insurance Program</b>						
<b>Budgetary (respendable revenues)</b>						
Human resources investment (HRI)						
Recoverable expenditures from the Employment Insurance Account	150,000,000		149,111,000		215,794,000	
Employment insurance (EI) income benefits						
Recoverable expenditures from the Employment Insurance Account	555,000,000		552,237,000		496,849,000	
Human Resources Centres of Canada (HRCC)—Management and joint services						
Recoverable expenditures from the Employment Insurance Account	138,933,362		128,573,000		174,620,000	
<b>Total Program—Budgetary</b>	<b>843,933,362</b>		<b>829,921,000</b>		<b>887,263,000</b>	
<b>Labour Program</b>						
<b>Budgetary (respendable revenues)</b>						
Labour						
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	47,136,073		47,136,073		25,293,430	
<b>Total Program—Budgetary</b>	<b>47,136,073</b>		<b>47,136,073</b>		<b>25,293,430</b>	
<b>Income Security Program</b>						
<b>Budgetary (respendable revenues)</b>						
Income security						
Recoverable expenditures on behalf of the Canada Pension Plan	182,950,000		142,697,000		156,700,000	
<b>Total Program—Budgetary</b>	<b>182,950,000</b>		<b>142,697,000</b>		<b>156,700,000</b>	
<b>Total Department—Budgetary</b>	<b>1,400,963,101</b>		<b>1,335,382,073</b>		<b>1,362,998,430</b>	
<b>Canadian Centre for Occupational Health and Safety</b>						
<b>Budgetary (respendable revenues)</b>						
Canadian Centre for Occupational Health and Safety CCINFODisc	5,841,000		4,239,306		4,226,406	
<b>Total Program—Budgetary</b>	<b>5,841,000</b>		<b>4,239,306</b>		<b>4,226,406</b>	
<b>Total Ministry—Budgetary</b>	<b>1,406,804,101</b>		<b>1,339,621,379</b>		<b>1,367,224,836</b>	

## Revenues

		Current year		Previous year	
		\$	\$	\$	\$
<b>Department</b>					
Corporate Services Program					
<b>Tax revenues—</b>					
Goods and services tax	12,188	19,958			
<b>Total tax revenues</b>	<b>12,188</b>	<b>19,958</b>			
<b>Non-tax revenues—</b>					
Refunds of previous years' expenditures—					
Recovery of bad debt	...	202			
Salary overpayments	46,226	52			
Sundries	1,411,897	3,756,013			
Adjustments to prior year's payables	2,132,695	266,179			
	3,590,818	4,022,446			
<b>Service fees—</b>					
Special services	...	25			
Proceeds from the disposal of surplus Crown assets	319,197	295,304			
Miscellaneous non-tax revenues—					
Crown housing	85,895	100,723			
Recovery employee benefit costs employment	17,294,000	13,785,000			
Interest on accounts receivable	51,177,983	...			
Sundries	61,630	9,632			
	68,619,508	13,895,355			
<b>Total non-tax revenues</b>	<b>72,529,523</b>	<b>18,213,130</b>			
<b>Total Program</b>	<b>72,541,711</b>	<b>18,233,088</b>			
Human Resources Investment and Insurance Program					
<b>Tax revenues—</b>					
Goods and services tax	20	592			
<b>Total tax revenues</b>	<b>20</b>	<b>592</b>			
<b>Non-tax revenues—</b>					
Refunds of previous years' expenditures—					
Recovery of bad debts	355,915	22,531			
Salary overpayments	40,470	170,304			
Recovery of previous year's loss of money	...	876			
Department 36—Overpayment reported in the	(40,760,147)	2,045,653			
Departmental Accounts Receivable System (DARS)					
National training program—					
Allowances	1,462,232	710,571			
Industrial	5,106	35,677			
Canadian jobs strategy—					
Job entry	88,026	83,448			
Job development	561,452	613,966			
Skill investment	19,123	62,649			
Recovery of overpayments—Other Canadian Jobs Strategy	1,227,989	1,339,265			
Previous year—Canadian Jobs Strategy—Advance claimed	356,627	439,951			
Outreach program	17,936	37,329			
Manpower mobility and trainee travel grant	126	2,280			
Canada Works and Young Canada Works	201,329	123,015			
Community employment program	182,545	72,692			
The Atlantic Groundfish Strategy (TAGS)—Payments to fishermen and companies	873,942	583,993			
Labour Market Agreement (LMA)—Contributions to provinces	2,096,381	...			
Recovery of salary costs—Secondments	20,295	227,905			
Departmental Accounts Receivable System (DARS)—Receipts from Private Collection Agency (PCA)	50,236,535	...			
Canada student loans—					
Recovery claims	129,064,132	163,616,229			
Set-off	...	9,528,537			
Sundries	4,737,508	8,626,448			
Adjustments to prior year's payables	13,815,066	11,833,884			
	164,602,588	200,177,203			
Privileges, licences and permits	...	160,742			
Service fees—					
Access to information	3,845	2,524			
Special services	18,347	39,630			
Canada student loans—Guarantee fee	...	51			
	22,192	42,205			
Proceeds from sales—					
Sale of Registered Education Savings Plan (RESP) publications	25,497	...			
Proceeds from the disposal of surplus Crown assets	86,850	54,778			

# Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous non-tax revenues—			Income Security Program		
Recovery employee benefit costs employment insurance	85,066,000	85,396,000	Tax revenues—		
Employment insurance fines	607,229	919,449	Goods and services tax	6,145	9,836
Canada student loans—Interest	59,418	38,567	Total tax revenues	6,145	9,836
Annuities account—Actuarial surplus	7,608,613	...			
Sundries	136,187	51,699	Non-tax revenues—		
	93,477,447	86,405,715	Refunds of previous years' expenditures—		
Total non-tax revenues	258,214,574	286,840,643	Refunds of previous years' expenditures	111,130	512,137
Total Program	258,214,594	286,841,235	Salary overpayment	30,137	3,624
Labour Program			Family allowance overpayment	3,996	7,342
Tax revenues—			Adjustments to prior year's payables	233,866	247,312
Goods and services tax	531	1,456			
Total tax revenues	531	1,456	Service fees	379,129	770,415
Non-tax revenues—			Miscellaneous non-tax revenues	84,144	138,584
Refunds of previous years' expenditures—			Total non-tax revenues	19,039,995	11,021,199
Refunds of previous years' expenditures	155,979	216,229	Total Program	19,503,268	11,930,198
Adjustments to prior year's payables	73,460	31,693	Total Department	19,509,413	11,940,034
	229,439	247,922	Canada Industrial Relations Board <sup>(1)</sup>		
Service fees	1,285,417	1,005,358	Tax revenues—		
Proceeds from sales	...	3,986	Goods and services tax	373	433
Miscellaneous non-tax revenues—			Total tax revenues	373	433
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	133,100	75,011	Non-tax revenues—		
Miscellaneous	3,654	188,550	Refunds of previous years' expenditures	21,364	16,765
	136,754	263,561	Proceeds from sales	9,449	7,609
Total non-tax revenues	1,651,610	1,520,827	Proceeds from the disposal of surplus Crown assets	663	414
Total Program	1,652,141	1,522,283	Miscellaneous non-tax revenues	439	4,486
			Total non-tax revenues	31,915	29,274
			Total Program	32,288	29,707

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Canadian Centre for Occupational Health and Safety</b>		
Tax revenues—		
Goods and services tax	84,668	83,160
<b>Total tax revenues</b>	<b>84,668</b>	<b>83,160</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	2,839
Proceeds from the disposal of surplus Crown assets	448	371
<b>Total non-tax revenues</b>	<b>448</b>	<b>3,210</b>
<b>Total Program</b>	<b>85,116</b>	<b>86,370</b>
<b>Ministry Summary</b>		
Tax revenues—		
Goods and services tax	103,925	115,435
<b>Total tax revenues</b>	<b>103,925</b>	<b>115,435</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures	168,823,338	205,237,590
Privileges, licences and permits	...	160,742
Service fees	1,391,753	1,186,172
Proceeds from sales	34,946	11,595
Proceeds from the disposal of surplus Crown assets	407,158	350,867
Miscellaneous non-tax revenues	181,274,143	111,590,316
<b>Total non-tax revenues</b>	<b>351,931,338</b>	<b>318,537,282</b>
<b>Total Ministry</b>	<b>352,035,263</b>	<b>318,652,717</b>

(1) Formerly Canada Labour Relations Board.



# SECTION 12

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Indian Affairs and Northern Development

Department

Canadian Polar Commission

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**Department**

Administration Program

provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

**Objective**

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

*Indian and Inuit programming*

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

**Business Line Description***Corporate support*

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

**Objective**

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

**Business Line Description***Claims*

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements;

Northern Affairs Program

**Objective**

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for eventual devolution; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations, claims implementation, and federal circum-polar activities.

**Business Line Description***Northern Affairs*

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It

manages the constitutional relationship between the Department and the Governments of the Yukon and the Northwest Territories, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

**Canadian Polar Commission****Objective**

To promote the development and dissemination of knowledge in respect of the polar regions.

**Business Line Description***Canadian Polar Commission*

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; establish the Canadian Polar Information System as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

# Ministry Summary

Source of authorities						Disposition of authorities								
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year				Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	\$	\$	\$				\$	\$	\$	\$				\$

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	1	...	...	7c	To forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$291,209 representing the principal of 5 accounts owed by 5 debtors—Transfer of \$291,208 from Indian Affairs and Northern Development Vote 6b Transfer from Vote 6b	291,208	1	...
...	...	...	...	...		Total—Vote 7c			...
...	...	1	...	...	8c	To write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to: a) \$85,937 representing the principal of 8 accounts owed by 6 debtors; b) \$12,000 representing the principal of 1 account owed by 1 debtor—Transfer of \$97,936 from Indian Affairs and Northern Development Vote 15 Transfer from Vote 15	97,936	1	...
...	...	...	...	...		Total—Vote 8c			...
...	5,000,000	...	...	...	10	Capital expenditures			
...	...	250,000	...	...	10b	Capital expenditures Transfer to Vote 1			
...	...	...	(3,017,091)	(3,017,091)		Total—Vote 10	2,227,508	5,401	2,066,513
...	5,000,000	250,000	(3,017,091)	2,232,909	15	Grants and contributions			
...	3,783,017,000	...	...	3,783,017,000	15a	Grants and contributions			
...	...	356,075,000	...	356,075,000	15b	Grants and contributions			
...	...	94,981,688	...	94,981,688	15c	Grants			
...	...	1	...	1		Transfer to: Vote 5			
...	...	...	(10,485,788)	(10,485,788)		Vote 8c			
...	...	...	(97,936)	(97,936)		Vote 35			
...	...	...	(25,596,764)	(25,596,764)		Total—Vote 15	4,197,483,223	409,978	3,734,466,646
...	3,783,017,000	451,056,689	(36,180,488)	4,197,893,201	(S)	Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )			
...	15,000	...	(15,000)	...	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development ( <i>Indian Act</i> )			
...	2,000,000	...	(1,872,048)	127,952	(S)	Indian annuities ( <i>Indian Act</i> )	127,952	...	1,549,202
...	1,400,000	...	280,510	1,680,510	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	1,680,510	...	1,499,402
...	124,578,000	...	3,277,026	127,855,026			127,855,026	...	124,629,928



	...	20,669,000	...	1,041,000	21,710,000	(S) Contributions to employee benefit plans	21,710,000	...	...	15,391,000
	...	...	...	...	...	(S) Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	...	...	32,764,513	257,500
32,764,513	...	...	...	103,013	103,013	(S) Court awards	103,013	...	...	3,203,013
...	...	...	...	...	...	(S) Spending of proceeds from the disposal of surplus Crown assets	72,064	...	65,188	80,882
45,814	...	...	...	91,438	137,252	(S) Appropriations not required for the current year	...	...	...	179,011,465
...	...	...	...	...	...	Total budgetary	4,587,141,991	12,625,921	32,829,701	4,291,580,334
32,810,327	4,155,996,000	469,449,202	(25,657,916)	4,632,597,613	L15 Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, <i>Appropriation Act No. 2, 1978</i> .		(12,000)	...	19,999,050	(141,247)
19,987,050	...	...	...	19,987,050	L20 Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> . Limit \$20,000,000 (Net)		(99,647)	...	46,821,687	(24,522)
46,722,040	...	...	...	46,722,040	L20 Loans to native claimants (Gross)		...	...	...	...
...	21,503,000	...	...	21,503,000	L20b Loans to native claimants (Gross)		...	...	...	...
...	...	13,127,000	...	13,127,000	Total—Vote L20		30,116,852	4,513,148	...	27,958,539
...	21,503,000	13,127,000	...	34,630,000	L25 Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)		23,560,000	440,000	...	22,640,000
...	24,000,000	...	...	24,000,000	L26b Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders (Gross)		249,534	247,466	...	662,496
...	...	497,000	...	497,000	Total non-budgetary		53,814,739	5,200,614	66,820,737	51,095,266
66,709,090	45,503,000	13,624,000	...	125,836,090	Total Program—Budgetary		4,587,141,991	12,625,921	32,829,701	4,291,580,334
32,810,327	4,155,996,000	469,449,202	(25,657,916)	4,632,597,613	Non-budgetary		53,814,739	5,200,614	66,820,737	51,095,266
66,709,090	45,503,000	13,624,000	...	125,836,090	Northern Affairs Program		...	...	...	...
...	83,507,000	...	...	83,507,000	30 Operating expenditures		...	...	...	...
...	...	3,540,819	...	3,540,819	30b Operating expenditures		...	...	...	...
...	...	28,657,916	...	28,657,916	30c Operating expenditures		...	...	...	...
...	83,507,000	32,198,735	...	115,705,735	Total—Vote 30		107,976,943	7,728,792	...	71,764,293
...	90,939,900	...	...	90,939,900	35 Grants and contributions		...	...	...	...
...	...	...	...	...	35c Transfer of \$25,596,764 from Indian Affairs and Northern Development Vote 15, and \$3,000,000 from Indian Affairs and Northern Development		...	...	...	...
...	...	4,185,181	...	4,185,181	Vote 40		...	...	...	...
...	...	25,596,764	...	25,596,764	Transfer from: Vote 15		...	...	...	...
...	...	...	3,000,000	3,000,000	Vote 40		...	...	...	...
...	90,939,900	4,185,181	28,596,764	123,721,845	Total—Vote 35		123,162,067	559,778	...	84,632,782



	Canadian Polar Commission							
	45		45b		45		45b	
	Program expenditures		Program expenditures		Program expenditures		Program expenditures	
	Total—Vote 45		Total—Vote 45		Total—Vote 45		Total—Vote 45	
...	858,000	...	858,000	45b	858,000	...	858,000	...
...	...	42,100	42,100	(S)	42,100	...	42,100	...
...	858,000	42,100	900,100		900,100	...	900,100	...
...	87,000	...	87,000		87,000	...	87,000	...
...	945,000	42,100	987,100		987,100	...	987,100	...
32,851,129	4,426,411,545	519,611,621	4,645,352		4,983,519,647	...	4,983,519,647	...
78,560,839	45,503,000	13,624,000	...		137,687,839	...	137,687,839	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 10—Government-wide initiatives.

## Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Administration Program</b>												
Corporate support	82,446,025	78,883,707	2,218,415	2,218,411	458,000	458,000	...	...	...	...	85,122,440	81,560,118
<b>Total Program—Budgetary</b>	<b>82,446,025</b>	<b>78,883,707</b>	<b>2,218,415</b>	<b>2,218,411</b>	<b>458,000</b>	<b>458,000</b>	...	...	...	...	<b>85,122,440</b>	<b>81,560,118</b>
<b>Indian and Inuit Affairs Program</b>												
Claims—												
Budgetary	87,739,057	87,739,057	614,500	614,459	357,056,167	357,056,167	...	...	...	...	445,409,724	445,409,683
Non-budgetary	...	...	...	...	...	...	...	...	...	...	125,836,090	125,836,090
Indian and Inuit programming	205,196,619	160,151,017	11,618,700	11,618,699	3,970,372,570	3,969,962,592	...	...	...	...	4,187,187,889	4,141,732,308
<b>Total Program—Budgetary</b>	<b>292,935,676</b>	<b>247,890,074</b>	<b>12,233,200</b>	<b>12,233,158</b>	<b>4,327,428,737</b>	<b>4,327,018,759</b>	...	...	...	...	<b>4,632,597,613</b>	<b>4,587,141,991</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	...	...	...	...	<b>125,836,090</b>	<b>125,836,090</b>
<b>Northern Affairs Program—</b>												
Budgetary	137,824,284	130,006,866	3,266,365	3,266,360	123,721,845	123,162,067	...	...	...	...	264,812,494	256,435,293
Non-budgetary	...	...	...	...	...	...	...	...	...	...	11,851,749	(2,284)
<b>Total Department—</b>	<b>513,205,985</b>	<b>456,780,647</b>	<b>17,717,980</b>	<b>17,717,929</b>	<b>4,451,608,582</b>	<b>4,450,638,826</b>	...	...	...	...	<b>4,982,532,547</b>	<b>4,925,137,402</b>
<b>Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	...	...	...	...	<b>137,687,839</b>	<b>137,687,839</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	...	...	...	...	<b>53,812,455</b>	<b>53,812,455</b>
<b>Canadian Polar Commission—</b>												
Budgetary	967,370	936,617	...	...	19,730	19,730	...	...	...	...	987,100	956,347
<b>Total Ministry—</b>	<b>514,173,355</b>	<b>457,717,264</b>	<b>17,717,980</b>	<b>17,717,929</b>	<b>4,451,628,312</b>	<b>4,450,658,556</b>	...	...	...	...	<b>4,983,519,647</b>	<b>4,926,093,749</b>
<b>Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	...	...	...	...	<b>137,687,839</b>	<b>137,687,839</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	...	...	...	...	<b>53,812,455</b>	<b>53,812,455</b>



# Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year			
	Main Estimates	Supplementary Estimates				\$	\$	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	458,000	...	...	...	458,000	458,000	...	...	497,300
...	458,000	...	...	...	458,000	458,000	...	...	497,300
<b>Department</b>									
<b>Administration Program</b>									
<b>Contributions</b>									
Corporate support									
Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art									
...	458,000	...	...	...	458,000	458,000	...	...	497,300
...	458,000	...	...	...	458,000	458,000	...	...	497,300
<b>Total Program</b>									
<b>Indian and Inuit Affairs Program</b>									
<b>Grants</b>									
<b>Claims</b>									
Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec									
...	40,344,000	...	1,106,574	...	41,450,574	41,450,574	...	...	38,738,015
...	11,223,000	...	(307,417)	...	10,915,583	10,915,583	...	...	27,535,312
...	283,000	...	(500)	...	282,500	282,500	...	...	269,000
...	31,508,000	...	(6,095,871)	...	25,412,129	25,412,129	...	...	29,680,657
...	13,273,000	2,078,985	(9,528,679)	...	5,823,306	5,823,306	...	...	12,748,392
...	124,578,000	3,192,323	84,703	...	127,855,026	127,855,026	...	...	124,629,928
...	64,793,000	...	(3,231,699)	...	61,561,301	61,561,301	...	...	40,361,008
...	2,222,000	...	(135,859)	...	2,086,141	2,086,141	...	...	815,420
...	2,530,000	...	(182,947)	...	2,347,053	2,347,053	...	...	836,805

## Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				\$	\$	Variance	\$
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	23,600,000	23,600,000	Grant to the province of Quebec for Canada's participation in the construction of an all-season access road to Waskaganish	23,600,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	52,200,000
...	290,754,000	5,271,308	5,308,305	301,333,613		301,333,613	...	...	327,814,537
Indian and Inuit programming									
...	1,400,000	...	280,510	1,680,510	(S) Indian Annuities Treaty payments	1,680,510	...	...	1,499,402
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	400,000	...	(324,453)	75,547	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	75,547	...	...	66,847
...	2,500,000	...	675,395	3,175,395	Grants to individual Indians and Inuit and organizations to support their post-secondary educational advancement	3,175,395	...	...	2,328,663
...	45,000	...	...	45,000	Grants to individuals or organizations for the advancement of Indian and Inuit culture	45,000	...	...	44,500
...	13,000,000	...	(6,326,653)	6,673,347	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	6,673,347	...	...	7,548,735
...	8,274,000	...	(4,047,521)	4,226,479	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	4,226,479	...	...	5,186,238
...	136,000	...	(131,346)	4,654	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	4,654	...	...	7,085
...	184,334,000	...	(55,092,294)	129,241,706	Grants to Indian bands, their district councils and Inuit settlements to support their administration	129,241,706	...	...	122,633,447
...	13,886,000	2,653,963	523,651	17,063,614	Payments to Yukon First Nations pursuant to individual self-government agreements	17,063,614	...	...	10,463,695
...	3,200,000	...	...	3,200,000	Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>	3,200,000	...	...	3,199,969
...	7,594,000	...	...	7,594,000	Grant to the Miawpukek Indian Band to support designated programs	7,594,000	...	...	7,444,613
...	5,608,000	...	(161,284)	5,446,716	Grants to representative status Indian organizations to support their administration	5,446,716	...	...	5,012,085
...	...	350,000,000	...	350,000,000	Grant to the Aboriginal Healing Foundation to deliver the healing strategy	350,000,000	...	...	...

## Grant to the National Aboriginal Achievement Foundation

	...	1,215,000	...	1,215,000	...	1,215,000	...
...	240,677,000	353,868,963	(64,603,995)	529,941,968	...	529,941,968	...
...	531,431,000	359,140,271	(59,295,690)	831,275,581	...	831,275,581	...
<b>Total—Grants</b>							
<b>Contributions</b>							
<b>Claims</b>							
...	8,229,000	...	15,839,707	24,068,707	...	24,068,707	...
...	395,000	...	2,751,855	3,146,855	...	3,146,855	...
...	31,784,000	...	(8,545,662)	23,238,338	...	23,238,338	...
...	300,000	...	124,978	424,978	...	424,978	...
...	200,000	...	(158,968)	41,032	...	41,032	...
...	2,269,000	...	(1,000,356)	1,268,644	...	1,268,644	...
...	3,360,000	...	174,000	3,534,000	...	3,534,000	...
...	159,000	...	(159,000)	...	...	...	...
...	...	...	...	...	...	...	...
...	46,696,000	...	9,026,554	55,722,554	...	55,722,554	...
<b>Indian and Inuit programming</b>							
...	505,000	...	1,433,552	1,938,552	...	1,938,552	...
...	9,543,000	...	6,394,168	15,937,168	...	15,937,168	...
...	5,806,000	...	(1,673,180)	4,132,820	...	4,132,820	...
...	6,245,000	...	(2,483,136)	3,761,864	...	3,761,864	...
...	17,500,000	...	(4,937,836)	12,562,164	...	12,562,164	...
...	2,879,000	...	5,015,809	7,894,809	...	7,894,809	...
...	7,775,000	...	(2)	7,774,998	...	7,774,998	...

Contributions to native claimants for the preparation and submission of claims

Contribution to the Cree-Naskapi Commission for monitoring the implementation of the *Cree-Naskapi (of Quebec) Act*

Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements

Contributions to individuals, Indian bands and associations for the funding of Indian test cases

Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases

Canada's contribution to the British Columbia Treaty Commission for operating costs

Contribution to the British Columbia Treaty Commissioners for the purpose of supporting First Nations' participation in the British Columbia Treaty Commission process

Pre-final agreement payments to First Nations to perform eligibility and enrolment and ratification activities associated with claims settlements

Items not required for the current year

Indian and Inuit programming

Contributions to Indian bands for land selection

Contributions to Indian bands for land and estates management

Contributions to Indian bands for registration administration

Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land

Indian environmental partnership program funding

Contributions for the purpose of resource development

Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador

Contributions to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social services, capital facilities and maintenance, and Indian government support:

## Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year			Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	50,570,000	15,000,000	8,585,703	74,155,703	74,155,703	...	...	69,250,986
...	1,126,632,000	10,000,000	(25,956,988)	1,110,675,012	1,110,675,012	...	...	1,065,323,481
...	1,012,722,000	12,200,000	(54,965,585)	969,956,415	969,956,415	...	...	906,920,075
...	872,628,000	44,616,417	26,694,943	943,939,360	943,529,382	409,978	...	989,717,387
...	1,17,227,000	8,300,000	33,966,041	159,493,041	159,493,041	...	...	155,894,399
...	1,200,000	...	3,425,900	4,625,900	4,625,900	...	...	2,649,950
...	2,774,000	...	(861,010)	1,862,990	1,862,990	...	...	2,386,092
...	14,700,000	...	(3,254,741)	11,445,259	11,445,259	...	...	9,619,359
...	384,000	...	(277,322)	106,678	106,678	...	...	360,548
...	64,919,000	...	(2,616,697)	62,302,303	62,302,303	...	...	60,326,927
...	16,909,000	1,800,001	29,156,565	47,865,566	47,865,566	...	...	31,559,010
...	3,330,868,000	91,916,418	17,646,184	3,440,430,602	3,440,020,624	409,978	...	3,351,718,933
...	3,377,564,000	91,916,418	26,672,738	3,496,153,156	3,495,743,178	409,978	...	3,399,046,160
<b>Program Summary by Business Line</b>								
...	337,450,000	5,271,308	14,334,859	357,056,167	357,056,167	...	...	375,141,764
...	3,571,545,000	445,785,381	(46,957,811)	3,970,372,570	3,969,962,592	409,978	...	3,517,454,212
...	3,908,995,000	451,056,689	(32,622,952)	4,327,428,737	4,327,018,759	409,978	...	3,892,595,976
<b>Northern Affairs Program</b>								
<b>Grants</b>								
...	636,000	...	...	636,000	636,000	...	...	636,000
...	76,000	...	...	76,000	76,000	...	...	76,000



...	5,000	...	(5,000)	...	...	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	...	...	...
...	4,500	...	...	4,500	...	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	4,500
...	721,500	...	(5,000)	716,500	...	<b>Total—Grants</b>	716,500	...	...	716,500
<b>Contributions</b>										
...	38,064,000	...	...	38,064,000	...	Contributions to the Government of the Northwest Territories for health care of Indians and Inuit	38,064,000	...	...	37,318,000
...	4,447,000	...	(626,402)	3,820,598	...	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	3,820,598	...	...	3,950,178
...	1,965,000	...	(783,000)	1,182,000	...	Contributions to the Nunavut Implementation Commission for the purpose of advising on the creation of Nunavut	1,182,000	...	...	2,070,000
...	40,694,000	4,185,181	14,123,987	59,003,168	...	Contributions to Nunavut implementing bodies for the purpose of establishing the Government of Nunavut	59,003,168	...	...	27,556,196
...	1,258,300	...	1,496,791	2,755,091	...	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	2,755,091	...	...	1,332,987
...	80,000	...	42,500	122,500	...	Contributions for Inuit counselling in the South	122,500	...	...	80,000
...	1,674,000	...	(1,674,000)	...	...	Contributions to the Government of the Yukon Territory and the Government of the Northwest Territories in relation to regional development and infrastructure projects	...	...	...	...
...	2,036,100	...	15,341,888	17,377,988	...	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	16,818,210	559,778	...	10,953,921
...	...	...	680,000	680,000	...	Contributions to the Government of the Yukon Territory and the Government of the Northwest Territories in relation to the Canada/Yukon and Canada/Northwest Territories Economic Development Agreements	680,000	...	...	655,000
...	90,218,400	4,185,181	28,601,764	123,005,345	...	<b>Total—Contributions</b>	122,445,567	559,778	...	83,916,282
...	90,939,900	4,185,181	28,596,764	123,721,845	...	<b>Total Program</b>	123,162,067	559,778	...	84,632,782
...	4,000,392,900	455,241,870	(4,026,188)	4,451,608,582	...	<b>Total Department</b>	4,450,638,826	969,756	...	3,977,726,058
<b>Canadian Polar Commission</b>										
...	18,000	...	1,730	19,730	...	<b>Contributions</b>	...	...	...	18,000
...	18,000	...	1,730	19,730	...	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	19,730	...	...	18,000
...	4,000,410,900	455,241,870	(4,024,458)	4,451,628,312	...	<b>Total Program</b>	4,450,658,556	969,756	...	3,977,744,058
...	...	...	...	...	...	<b>Total Ministry</b>	...	...	...	...

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	\$	Authorities used in the current year	\$	Authorities used in the previous year	\$
Indian and Inuit Affairs Program						
Non-budgetary (respendable receipts)						
Claims	...		99,647		24,522	
Indian economic development	...		12,000		141,247	
Off-reserve housing fund	...		111,647		165,769	
<b>Total Program—Non-budgetary</b>						
Northern Affairs Program						
Non-budgetary (respendable receipts)						
Inuit loan fund	...		2,284		394	
<b>Total Program—Non-budgetary</b>						
<b>Total Ministry—Non-budgetary</b>						
	...		113,931		166,163	

## Revenues

Department	Current year	Previous year
	\$	\$
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	257,145	83,999
Adjustments to prior year's payables—		
Operation and maintenance	54,626	57,367
	311,771	141,366
Privileges, licences and permits—		
Living accommodations and services	4,877	11,994
Service fees	5,307	4,474
Proceeds from the disposal of surplus Crown assets	18,212	15,499
Miscellaneous non-tax revenues	201	16,435
<b>Total Program</b>	<b>340,368</b>	<b>189,768</b>
Indian and Inuit Affairs Program		
Tax revenues—		
Goods and services tax	348,622	287,717
<b>Total tax revenues</b>	<b>348,622</b>	<b>287,717</b>
Non-tax revenues—		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
First Nations in British Columbia	...	13,410
Indian economic development fund	804,017	813,006
Council for Yukon Indians	169,450	363,274
Native claimants	3,152,156	5,460,480
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	39,526	337,711
Farm Credit Corporation	14,579	19,000
Stoney perpetual loan	23,377	...
	4,203,105	7,006,881
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	407,867	306,367
Capital costs	...	85,208
Sundries	12,639,644	15,925,391
Adjustments to prior year's payables—		
Operation and maintenance	19,687,692	1,053,735
Capital costs	...	13,445
Grants and contributions	...	45,924
	32,735,203	17,430,070

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Privileges, licences and permits—			Privileges, licences and permits—		
Living accommodations and services	87,022	108,282	Canada mining—		
Sundries	51,552	48,044	Leases	1,266,209	1,173,666
			Licences	34,996	17,800
			Royalties	5,921,818	3,319,313
			Coal leases	14,287	5,872
Service fees			Forestry	868,458	3,696,244
Proceeds from sales—			Land, building and machinery rentals	595,903	675,055
Utilities	49,483	205,893	Land use fees	...	135,120
			Living accommodations and services	151,910	148,384
Proceeds from the disposal of surplus Crown assets			Metallic and non-metallic	41,534	51,669
Miscellaneous non-tax revenues—			Oil and gas royalties	6,012,000	8,577,169
Treaty land entitlement (Saskatchewan)	9,464,974	9,464,974	Quarrying royalties	239,490	164,255
Miscellaneous non-tax revenues	92,542	22,891	Water rentals	13,729	13,679
			Yukon quartz mining—		
	9,557,516	9,487,865	Fees and leases	786,134	1,259,035
			Sundries	340	1,729
<b>Total non-tax revenues</b>	<b>46,775,439</b>	<b>34,387,295</b>		<b>15,946,808</b>	<b>19,238,990</b>
<b>Total Program</b>	<b>47,124,061</b>	<b>34,675,012</b>			
Northern Affairs Program			Service fees—		
Tax revenues—			Placer mining fees	200,101	224,048
Goods and services tax	57,515	74,455	Canada mining fees	1,015,228	1,641,402
			Land use fees	169,799	72,535
<b>Total tax revenues</b>	<b>57,515</b>	<b>74,455</b>	Rental of vacant land	137,083	173,625
			Other fees	97,013	25,120
				<b>1,619,224</b>	<b>2,136,730</b>
<b>Non-tax revenues—</b>					
Return on investments— <sup>(1)</sup>			Proceeds from sales—		
Loans, investments and advances—			Proceeds from sales	45,405	147,173
Government of the Yukon Territory	31,124	52,819	Publications	...	59,423
Inuit loan fund	12,108	21,297	Sundries	105,581	128,869
Yukon Energy Corporation	847,597	2,207,785		<b>150,986</b>	<b>335,465</b>
Other accounts—					
Eso Ltd—Norman Wells Project profits	11,725,774	7,015,992	Proceeds from the disposal of surplus Crown assets		
			Miscellaneous non-tax revenues—		
	12,616,603	9,297,893	Oil and gas forfeitures	1,475,724	783,401
			Miscellaneous non-tax revenues	669,182	24,264
				<b>2,144,906</b>	<b>807,665</b>
Refunds of previous years' expenditures—			<b>Total non-tax revenues</b>	<b>34,516,733</b>	<b>32,873,438</b>
Reimbursement of operation and maintenance	149,960	274,785			
Sundries	602,902	675,705	<b>Total Program</b>	<b>34,574,248</b>	<b>32,947,893</b>
Adjustments to prior year's payables—					
Operation and maintenance	1,260,748	76,468	<b>Total Department</b>	<b>82,038,677</b>	<b>67,812,673</b>
	2,013,610	1,026,958			

**Revenues—Concluded**

	Current year	Previous year
	\$	\$
<b>Ministry Summary</b>		
Tax revenues—		
Goods and services tax	406,137	362,172
<b>Total tax revenues</b>	<b>406,137</b>	<b>362,172</b>
Non-tax revenues—		
Return on investments	16,819,708	16,304,774
Refunds of previous years' expenditures	35,060,584	18,598,394
Privileges, licences and permits	16,090,259	19,407,310
Service fees	1,624,651	2,141,569
Proceeds from sales	200,469	541,358
Proceeds from the disposal of surplus Crown assets	134,246	145,131
Miscellaneous non-tax revenues	11,702,623	10,311,965
<b>Total non-tax revenues</b>	<b>81,632,540</b>	<b>67,450,501</b>
<b>Total Ministry</b>	<b>82,038,677</b>	<b>67,812,673</b>

(1) Interest unless otherwise indicated.



# SECTION 13

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Industry

### Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Economic Development Agency of  
Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering  
Research Council

Social Sciences and Humanities  
Research Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

## CONTENTS

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Revenues .....	13.25

## Department

### Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

### Business Line Description

#### *Micro-economic policy*

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the Government's framework document, "Building a More Innovative Economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshal the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the department.

#### *Marketplace rules and services*

The Department's Marketplace rules and services business line represents a significant portion of the Government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 Acts set out the policy and legislative frame-

work for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

#### *Industry sector development*

The Department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies,

regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

### *Tourism*

The Canadian Tourism Commission (CTC) is a working partnership between tourism industry businesses and associations, provincial and territorial governments and the Government of Canada. The CTC has authority to plan, direct, manage and implement programs to generate and promote tourism in Canada. As a Special Operating Agency (SOA), it is an example of the new partnership model of the federal government. It is made up of industry representatives from across Canada acting to ensure that the tourism industry remains a vibrant and profitable part of the Canadian economy.

#### *Corporate and management services*

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions to the ethics counsellor.

## Atlantic Canada Opportunities Agency

### Objective

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small-and-medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

## **Business Line Description**

### *Development*

This business line includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. The business line is divided into six sub-activities: action/business development, COOPERATION, advocacy and coordination, special programs, Pan-Atlantic development and program administration. These sub-activities delineate the nature of the Agency's business.

### *Corporate administration*

This business line includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

## **Business Development Bank of Canada**

### **Objective**

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small and medium-sized enterprises.

## **Canadian Space Agency**

### **Objective**

To ensure the development and application of space science and technology to meet Canadian needs and to ensure the development of an internationally competitive space industry in Canada.

## **Business Line Description**

### *Earth observation*

Ensures Canadian leadership in the emerging earth observation international markets and plans to meet Canadian needs in the areas of environmental monitoring and resource management.

### *Satellite communications*

Ensures that Canadians will have access to new multimedia and personal/mobile communications services made possible by advanced satellite communications technologies while maintaining or expanding Canadian industry's share of the growing international market for these new services.

### *Canadian space station program*

Enhances Canada's ability to operate in space and exploit the potential of space technologies, particularly automation and robotics, and plans to meet our commitments on the international space station program.

### *Canadian astronaut program*

Trains Canadian astronauts to participate in international human space flights, contributes to Canadian scientific and technological experiments in space and inspires Canadian youth to pursue careers in science and technology.

### *Space science*

Ensures that Canada maintains a position of excellence in the worldwide scientific exploration of space and ensures the procurement of the instruments required from Canadian industry to obtain relevant scientific data.

## *Space technology*

Ensures that Canada remains at the forefront of space technology development in preparation for Canada's future space programs and enhances Canadian industry international competitiveness through technology transfer and diffusion.

### *Executive and horizontal coordination*

Provides overall direction and administrative support services to the Canadian Space Agency and ensures the necessary cohesion of all Canadian space program activities.

## **Competition Tribunal**

### **Objective**

The Tribunal's objective is to provide a court of record to hear and determine all applications under Part VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

## **Business Line Description**

### *Competition Tribunal*

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.



### Copyright Board

#### Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

#### Business Line Description

##### *Copyright Board*

Established on February 1, 1989, as the successor of the Copyright Appeal Board, the Copyright Board has five distinct areas of jurisdiction under the *Copyright Act*. Its responsibilities are to:

- establish tariffs for the retransmission of distant television and radio signals (sections 70.61 to 70.67);
- establish tariffs for the public performance of music (sections 67 to 69);
- adjudicate rate disputes between licensing bodies representing classes of copyright owners and users of their works (sections 70.2 to 70.4);
- rule on applications for non-exclusive licences to use published works of unlocatable copyright owners (section 70.7); and
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (WTO) (section 70.8).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on copyright royalties payable to a licensing body can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

### Economic Development Agency of Canada for the Regions of Quebec

#### Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

#### Business Line Description

##### *Promotion of the economic development of the regions of Quebec*

To coordinate, support and promote economic development in the regions of Quebec, in large part through federal-provincial arrangements with the province of Quebec for the central and resource regions, and through direct federal programs to deal with specific needs.

### Enterprise Cape Breton Corporation

#### Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

### National Research Council of Canada

#### Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

#### Business Line Description

##### *Research and technology innovation*

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

##### *Support for innovation and the national science and technology infrastructure*

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

##### *Program management*

The Program management business line provides a range of management and administrative services designed to support the National Research



Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

### **Natural Sciences and Engineering Research Council**

#### **Objective**

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

#### **Business Line Description**

##### *Support of research and scholarship*

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

### **Social Sciences and Humanities Research Council**

#### **Objective**

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research

to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

### **Business Line Description**

#### *Support of research and scholarship*

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

### **Standards Council of Canada**

#### **Objective**

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

### **Statistics Canada**

#### **Objective**

To provide statistical information and analysis on the economic and social structure and functioning

of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

### **Business Line Description**

#### *Economic and social statistics*

This business line provides measures of both the current performance and structural make-up of the Canadian economy by type of economic transaction and by sector, and information and analysis on domestic and international Canadian economic activity. This business line also produces information on the economic and social characteristics of individuals, families and households in Canada, on the major factors which contribute to their well-being, as well as, information and analysis on the publicly funded facilities, agencies and systems such as the justice, health care and education systems, cultural institutions and industries which influence Canadians.

#### *Census of population statistics*

This business line provides statistical information from the quinquennial census of population concerning the structure of the Canadian population and its demographics, social and economic conditions. It provides estimates of size of the population and its demographic structure as well as population projections.

**Western Economic Diversification****Objective**

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

**Business Line Description***Western Economic Diversification*

To more effectively guide, in close cooperation with Western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of Western economic growth and diversification.

# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Disposition of authorities				Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>Department</b>									
	426,162,000	...	...	1					
	...	65,717,954	...	1b					
	...	28,476,560	...	1c	503,183,396	17,173,118	...		493,480,197
	426,162,000	94,194,514	...						
	473,012,000	...	...	5					
	...	47,412,000	...	5b					
	...	126,817,000	...	5c	610,569,685	36,671,315	...		530,079,837
	473,012,000	174,229,000	...						
	48,645	...	959	(S)					
	...	...	...	(S)	49,604	...	...		48,666
	10,000,000	...	(10,000,000)	(S)					
21,439,532	(4,864,000)	15,400,000	(10,536,000)	(S)					7,033
	...	...	237,249						
21,439,532	(4,864,000)	15,400,000	(10,298,751)		(771,696)	...	22,448,477		175,916
	65,200,000	20,100,000	8,802,693	(S)	94,102,693	...	...		78,306,178
	45,309,000	...	2,281,000	(S)	47,590,000	...	...		30,811,000
132,694	...	...	407,669	(S)	371,935	...	168,428		513,027
	...	...	294	(S)	294	...	...		212
	...	...	1,024,251	(S)	1,024,251	...	...		649,905
	...	...	...			...	...		801,089,384
21,572,226	1,014,867,645	303,923,514	(7,781,885)		1,256,120,162	53,844,433	22,616,905		1,935,161,355
<b>Total budgetary</b>									
	300,000	...	...	L10	...	300,000	...		...
	500,000	...	...	L15	...	500,000	...		...

## Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
1,950,000	...	...	1,950,000	L97b	...	...	1,950,000	...
1,950,000	800,000	...	2,750,000		...	800,000	1,950,000	...
21,572,226	1,014,867,645	303,923,514	1,332,581,500		1,256,120,162	53,844,433	22,616,905	1,935,161,355
1,950,000	800,000	...	2,750,000		...	800,000	1,950,000	...
...	47,084,000	...	47,084,000	20	...	...	...	...
...	...	2,051,050	2,051,050	20b	...	...	...	...
...	...	15,000	15,000		...	...	...	...
...	47,084,000	2,051,050	49,150,050		47,827,093	1,322,957	...	45,097,651
...	258,918,000	...	258,918,000	25	...	...	...	...
...	30,570,474	...	30,570,474	25b	...	...	...	...
...	8,000,000	...	8,000,000	25c	...	...	...	...
...	258,918,000	38,570,474	297,488,474		297,435,541	52,933	...	264,923,053
...	8,400,000	3,600,000	10,820,119	(S)	10,820,119	...	...	10,964,959
...	2,000,000	(1,400,000)	...	(S)	...	...	...	1,329,914
...	4,326,000	...	4,544,000	(S)	4,544,000	...	...	3,572,000
15,143	...	...	28,106	(S)	25,052	...	3,054	1,610
...	...	...	15,614	(S)	15,614	...	...	16,846
15,143	320,728,000	42,821,524	362,046,363		360,667,419	1,375,890	3,054	325,906,033
853,677,000	...	...	853,677,000	(S)	...	...	853,677,000	...

## Business Development Bank of Canada

(L) The aggregate of loans, direct liabilities and contingent liabilities of the Business Development Bank of Canada is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed \$3.2 billion (Net)



	853,677,000	...	50,000,000	...	903,677,000	...	Total Program—Non-budgetary	50,000,000	...	853,677,000	...
	...	72,934,000	...	...	72,934,000	...	Canadian Space Agency				
	...	...	6,326,485	...	6,326,485	...	Operating expenditures				
	...	72,934,000	6,326,485	...	79,260,485	...	Operating expenditures				
	...	...	...	...	...	...	Total—Vote 30	72,932,036	6,328,449	...	67,399,072
	...	172,364,000	...	...	172,364,000	...	35 Capital expenditures				
	...	...	72,394,219	(199,999)	72,394,219	(199,999)	35b Capital expenditures				
	...	...	...	...	...	...	Transfer to Vote 40				
	...	172,364,000	72,394,219	(199,999)	244,558,220	...	Total—Vote 35	240,205,699	4,352,521	...	132,584,211
	...	22,988,000	...	...	22,988,000	...	Grants and contributions				
	...	...	1	...	1	...	Transfer of \$199,999 from Industry Vote 35				
	...	...	...	199,999	199,999	...	Transfer from Vote 35				
	...	22,988,000	1	199,999	231,88,000	...	Total—Vote 40	23,158,666	29,334	...	25,278,121
	...	4,751,000	...	239,000	4,990,000	...	(S) Contributions to employee benefit plans	4,990,000	...	...	3,687,000
1,418	...	...	...	3,499	4,917	...	(S) Spending of proceeds from the disposal of surplus Crown assets	3,454	...	1,463	15,479
1,418	273,037,000	78,720,705	242,499	352,001,622	...	...	Total Program—Budgetary	341,289,855	10,710,304	1,463	228,963,883
	...	1,132,000	...	...	1,132,000	...	Competition Tribunal				
	...	...	100,373	...	100,373	...	Program expenditures				
	...	1,132,000	100,373	...	1,232,373	...	45c Program expenditures				
	...	121,000	...	...	121,000	...	Total—Vote 45	996,569	235,804	...	1,026,134
	...	...	...	...	...	...	(S) Contributions to employee benefit plans	121,000	...	...	98,000
...	1,253,000	100,373	...	...	1,353,373	...	Total Program—Budgetary	1,117,569	235,804	...	1,124,134
	...	720,000	...	...	720,000	...	Copyright Board				
	...	...	532,376	...	532,376	...	50 Program expenditures				
	...	720,000	532,376	...	1,252,376	...	50b Program expenditures				
	...	127,000	...	...	127,000	...	Total—Vote 50	1,223,173	29,203	...	937,459
	...	...	...	...	...	...	(S) Contributions to employee benefit plans	127,000	...	...	102,000
...	847,000	532,376	...	...	1,379,376	...	Total Program—Budgetary	1,350,173	29,203	...	1,039,459

## Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$		
Economic Development Agency of Canada for the Regions of Quebec										
...	29,727,000	...	...	29,727,000	55	Operating expenditures				
...	...	3,500,000	...	3,500,000	55a	Operating expenditures				
...	...	1	...	1	55b	Transfer of \$1,346,380 from Industry Vote 60				
...	...	1	...	1	55c	Transfer of \$853,045 from Industry Vote 60				
...	...	...	2,199,425	2,199,425		Transfer from Vote 60				
...	29,727,000	3,500,002	2,199,425	35,426,427		Total—Vote 55	31,630,772	3,795,655		
...	216,375,778	...	...	216,375,778	60	Grants and contributions		...		
...	...	63,200,000	...	63,200,000	60a	Contributions		...		
...	...	1	...	1	60c	Grants		...		
...	...	...	(2,199,425)	(2,199,425)		Transfer to Vote 55		...		
...	216,375,778	63,200,001	(2,199,425)	277,376,354		Total—Vote 60	190,412,419	86,963,935		
...	92,600,000	23,000,000	(12,522,463)	103,077,537	(S)	Liabilities under the <i>Small Business Loans Act</i>	103,077,537	...		
...	3,298,000	...	166,000	3,464,000	(S)	Contributions to employee benefit plans	3,464,000	...		
...	...	...	42,927	42,927	(S)	Refunds of amounts credited to revenues in previous years	42,927	...		
5,833	...	...	18,558	24,391	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,833	...		
...	...	...	...	...		Appropriations not required for the current year	...	18,558		
5,833	342,000,778	89,700,003	(12,294,978)	419,411,636		Total Program—Budgetary	328,633,488	90,759,590		
Enterprise Cape Breton Corporation										
...	8,354,000	...	...	8,354,000	65	Payments to the Enterprise Cape Breton Corporation				
...	...	46,000	...	46,000	65c	Payments to the Enterprise Cape Breton Corporation Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>				
...	...	...	(280)	(280)		Total—Vote 65	8,400,000	(280)		
...	8,354,000	46,000	(280)	8,399,720		Total Program—Budgetary	8,400,000	(280)		
...	8,354,000	46,000	(280)	8,399,720		Total Program—Budgetary	8,400,000	(280)		
...	219,969,000	...	...	219,969,000	70	National Research Council of Canada		...		
...	...	6,450,000	...	6,450,000	70a	Operating expenditures		...		
...	...	...	...	...		Operating expenditures		9,787,000		

## Economic Development Agency of Canada for the Regions of Quebec

Operating expenditures  
 Transfer of \$1,346,380 from Industry Vote 60  
 Transfer of \$853,045 from Industry Vote 60  
 Transfer from Vote 60

## Total—Vote 55

Grants and contributions  
 Contributions  
 Grants  
 Transfer to Vote 55

## Total—Vote 60

## Liabilities under the Small Business Loans Act

Contributions to employee benefit plans

Refunds of amounts credited to revenues in previous years

Spending of proceeds from the disposal of surplus Crown assets

Appropriations not required for the current year

## Total Program—Budgetary

## Enterprise Cape Breton Corporation

Payments to the Enterprise Cape Breton Corporation

Payments to the Enterprise Cape Breton Corporation pursuant to section 37.1 of the Financial Administration Act

## Total—Vote 65

## Total Program—Budgetary

## National Research Council of Canada

Operating expenditures

Operating expenditures



## Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Social Sciences and Humanities Research Council						
	\$	\$	\$				\$	\$	\$	\$	\$		
...	6,409,000	...	...	6,409,000	95	Operating expenditures	...	...	...	...	...		
...	...	625,000	...	625,000	95a	Operating expenditures	...	...	...	...	...		
...	...	1,556,852	...	1,556,852	95b	Operating expenditures	...	...	...	...	...		
...	...	...	1	...	95c	Transfer of \$437,414 from Industry Vote 100	...	...	...	...	...		
...	...	...	...	437,414	95c	Transfer from Vote 100	...	...	...	...	...		
...	6,409,000	2,181,853	437,414	9,028,267		Total—Vote 95	8,942,908	85,359	...	...	6,809,012		
...	84,201,000	...	...	84,201,000	100	Grants	...	...	...	...	...		
...	...	8,300,000	...	8,300,000	100a	Grants	...	...	...	...	...		
...	...	3,817,500	...	3,817,500	100b	Grants	...	...	...	...	...		
...	...	...	1	...	100c	Grants	...	...	...	...	...		
...	...	...	...	(437,414)		Transfer to Vote 95	...	...	...	...	...		
...	84,201,000	12,117,501	(437,414)	95,881,087		Total—Vote 100	92,588,500	3,292,587	...	...	87,151,999		
...	917,000	...	46,000	963,000	(S)	Contributions to employee benefit plans	963,000	...	...	...	758,000		
32	...	...	156	188	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	32	156	...	...		
...	...	...	3,455	3,455	(S)	Collection agency fees	3,455	...	...	...	30		
32	91,527,000	14,299,354	49,611	105,875,997		Total Program—Budgetary	102,497,863	3,377,978	156	...	94,719,041		
Standards Council of Canada													
...	4,950,000	...	...	4,950,000	105	Payments to the Standards Council of Canada	...	...	...	...	...		
...	...	54,000	...	54,000	105c	Payments to the Standards Council of Canada	...	...	...	...	...		
...	4,950,000	54,000	...	5,004,000		Total—Vote 105	5,004,000	...	...	...	5,111,000		
...	4,950,000	54,000	...	5,004,000		Total Program—Budgetary	5,004,000	...	...	...	5,111,000		
Statistics Canada													
...	263,842,000	...	...	263,842,000	110	Program expenditures	...	...	...	...	...		
...	...	17,151,215	...	17,151,215	110b	Program expenditures	...	...	...	...	...		
...	...	9,444,684	...	9,444,684	110c	Program expenditures	...	...	...	...	...		
...	263,842,000	26,595,899	...	290,437,899		Total—Vote 110	281,221,231	9,216,668	...	...	257,510,426		
...	...	...	...	...	(S)	Contributions to employee benefit plans	54,683,000	...	...	...	37,240,000		
...	52,062,000	...	2,621,000	54,683,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	18,230	...	3,403	...	75,795		
...	...	...	...	21,633		Total Program—Budgetary	335,922,461	9,216,668	3,403	...	294,826,221		
...	315,904,000	26,595,899	2,642,633	345,142,532		Total Program—Budgetary	335,922,461	9,216,668	3,403	...	294,826,221		



# Western Economic Diversification

115	Operating expenditures	33,915,000	...	...	33,915,000	115b	Operating expenditures	33,915,000	...	...	33,915,000
115b	Operating expenditures	...	1,622,850	...	1,622,850	120	Grants and contributions	...	...	...	...
	Total—Vote 115	...	1,622,850	...	35,537,850	120b	Contributions	231,263,000	...	...	34,123,736
		...	16,643,304	...	16,643,304			...	...	...	...
		...	16,643,304	...	247,906,304			...	...	...	...
(S)	Liabilities under the <i>Small Business Loans Act</i>	...	...	...	...	(S)	Liabilities under the <i>Small Business Loans Act</i>	204,883,797	43,022,507	...	272,353,850
(S)	Contributions to employee benefit plans	44,200,000	(20,200,000)	391,338	24,391,338	(S)	Contributions to employee benefit plans	24,391,338	...	...	24,808,700
(S)	Spending of proceeds from the disposal of surplus Crown assets	4,248,000	...	214,000	4,462,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,462,000	...	...	3,370,000
(S)	Refunds of amounts credited to revenues in previous years	2,204	...	...	16,346	(S)	Refunds of amounts credited to revenues in previous years	17,979	...	571	2,485
		...	...	...	14,470			14,470	...	...	35,165
2,204	313,626,000	(1,933,846)	636,154	312,330,512			Total Program—Budgetary	267,312,997	45,016,944	571	334,693,936
35,911,434	3,581,864,423	688,957,303	(16,959,344)	4,289,773,816			Total Ministry—Budgetary	4,030,800,684	221,106,632	37,866,500	4,523,230,222
855,627,000	800,000	50,000,000	...	906,427,000			Non-budgetary	50,000,000	800,000	855,627,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Standing authority.  
(U) Non-budgetary authority (loan, investment or advance).  
(T) Treasury Board Vote 5—Government contingencies.  
(I) Treasury Board Vote 10—Government-wide initiatives.

## Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Micro-economic policy	45,065,669	43,189,884	...	...	213,106,031	213,006,600	...	...	...	...	258,171,700	256,196,484
Marketplace rules and services	156,574,862	155,159,761	...	...	1,045,000	1,045,000	24,578,508	24,579,613	...	...	133,041,354	131,625,148
Canadian Intellectual Property Office Revolving Fund	78,697,781	65,949,042	...	...	...	...	57,021,000	66,720,738	...	...	21,676,781	(771,696)
Industry sector development—Budgetary	245,119,400	241,756,331	...	...	527,192,662	490,620,778	7,334,424	7,333,319	...	...	764,977,638	725,043,790
Non-budgetary	69,022,944	67,066,680	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Tourism	85,691,083	76,959,756	...	...	...	...	...	...	...	...	69,022,944	67,066,680
Corporate and management services	...	...	...	...	...	...	...	...	...	...	85,691,083	76,959,756
<b>Sub-total—Budgetary</b>	680,171,739	650,081,454	...	...	741,343,693	704,672,378	88,933,932	98,633,670	...	...	1,332,581,500	1,256,120,162
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(88,933,932)	(98,633,670)	...	...	...	...	(88,933,932)	(98,633,670)	...	...	...	...
<b>Total Department—Budgetary</b>	591,237,807	551,447,784	...	...	741,343,693	704,672,378	...	...	...	...	1,332,581,500	1,256,120,162
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
<b>Atlantic Canada Opportunities Agency</b>												
Agency	41,157,758	39,842,792	...	...	308,308,593	308,255,660	...	...	...	...	349,466,351	348,098,452
Development	12,580,012	12,568,967	...	...	...	...	...	...	...	...	12,580,012	12,568,967
Corporate administration	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	53,737,770	52,411,759	...	...	308,308,593	308,255,660	...	...	...	...	362,046,363	360,667,419
<b>Business Development Bank of Canada—</b>												
Non-budgetary	...	...	...	...	...	...	...	...	903,677,000	50,000,000	903,677,000	50,000,000
<b>Canadian Space Agency</b>												
Earth observation	1,171,159	1,099,918	96,314,618	90,774,173	10,385,995	10,385,995	2,800,000	2,136,362	...	...	105,071,772	100,123,724
Satellite communications	20,972,593	20,823,155	...	2,128,729	4,741,418	4,741,418	...	...	...	...	25,714,011	27,693,302
Canadian space station program	78,127	(139)	120,974,812	120,023,255	...	...	...	...	...	...	121,052,939	120,023,116
Canadian astronaut program	6,387,147	5,773,235	...	...	...	...	...	...	...	...	6,387,147	5,773,235
Space science	3,831,014	2,956,174	20,456,242	20,366,510	200,000	200,000	...	...	...	...	24,487,256	23,522,684
Space technology	14,925,995	14,187,575	6,277,110	6,263,441	7,123,604	7,123,404	...	...	...	...	28,326,709	27,574,420

Executive and horizontal coordination	35,552,367	33,081,502	4,672,438	2,790,023	736,983	707,849	...	...	...	...	40,961,788	36,579,374
Sub-total	82,918,402	77,921,420	248,695,220	242,346,131	23,188,000	23,158,666	2,800,000	2,136,362	...	...	352,001,622	341,289,855
Revenues netted against expenditures	...	...	(2,800,000)	(2,136,362)	...	...	(2,800,000)	(2,136,362)	...	...	...	...
Total Program—Budgetary	82,918,402	77,921,420	245,895,220	240,209,769	23,188,000	23,158,666	...	...	...	...	352,001,622	341,289,855
Competition Tribunal—Budgetary	1,353,373	1,117,569	...	...	...	...	...	...	...	...	1,353,373	1,117,569
Copyright Board—Budgetary	1,379,376	1,350,173	...	...	...	...	...	...	...	...	1,379,376	1,350,173
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	38,957,745	35,143,532	...	...	380,453,891	293,489,956	...	...	...	...	419,411,636	328,633,488
Total Program—Budgetary	38,957,745	35,143,532	...	...	380,453,891	293,489,956	...	...	...	...	419,411,636	328,633,488
Enterprise Cape Breton Corporation—Budgetary	8,399,720	8,400,000	...	...	...	...	...	...	...	...	8,399,720	8,400,000
National Research Council of Canada												
Research and technology innovation	228,398,775	193,217,448	45,437,312	39,924,595	42,681,932	42,681,932	...	...	...	...	316,518,019	275,823,975
Support for innovation and the national science and technology infrastructure	60,275,827	61,982,798	737,213	2,116,526	105,295,585	104,522,135	...	...	...	...	166,308,625	168,621,459
Program management	49,907,559	62,977,148	7,254,000	11,371,400	5,243,000	5,198,460	...	...	...	...	62,404,559	79,547,008
Total Program—Budgetary	338,582,161	318,177,394	53,428,525	53,412,521	153,220,517	152,402,527	...	...	...	...	545,231,203	523,992,442
Natural Sciences and Engineering Research Council												
Support of research and scholarship	21,030,442	20,506,715	...	...	477,985,540	477,985,540	...	...	...	...	499,015,982	498,492,255
Total Program—Budgetary	21,030,442	20,506,715	...	...	477,985,540	477,985,540	...	...	...	...	499,015,982	498,492,255
Social Sciences and Humanities Research Council												
Support of research and scholarship	9,994,910	9,909,363	...	...	95,881,087	92,588,500	...	...	...	...	105,875,997	102,497,863
Total Program—Budgetary	9,994,910	9,909,363	...	...	95,881,087	92,588,500	...	...	...	...	105,875,997	102,497,863
Standards Council of Canada—Budgetary	5,004,000	5,004,000	...	...	...	...	...	...	...	...	5,004,000	5,004,000

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Statistics Canada</b>												
Economic and social statistics	355,121,231	338,744,992	...	...	535,800	535,800	55,893,000	48,080,008	...	...	299,764,031	291,200,784
Census of population statistics	63,485,501	62,423,135	...	...	...	...	18,107,000	17,701,458	...	...	45,378,501	44,721,677
Sub-total	418,606,732	401,168,127	...	...	535,800	535,800	74,000,000	65,781,466	...	...	345,142,532	335,922,461
Revenues netted against expenditures	(74,000,000)	(65,781,466)	...	...	...	...	(74,000,000)	(65,781,466)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>344,606,732</b>	<b>335,386,661</b>	<b>...</b>	<b>...</b>	<b>535,800</b>	<b>535,800</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>345,142,532</b>	<b>335,922,461</b>
<b>Western Economic Diversification—Budgetary</b>	<b>38,596,652</b>	<b>36,601,644</b>	<b>1,436,218</b>	<b>1,436,218</b>	<b>272,297,642</b>	<b>229,275,135</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>312,330,512</b>	<b>267,312,997</b>
<b>Total Ministry—Budgetary</b>	<b>1,535,799,090</b>	<b>1,453,378,014</b>	<b>300,759,963</b>	<b>295,058,508</b>	<b>2,453,214,763</b>	<b>2,282,364,162</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,289,773,816</b>	<b>4,030,800,684</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>906,427,000</b>	<b>50,000,000</b>	<b>906,427,000</b>	<b>50,000,000</b>



# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>							
<b>Grants</b>							
...	...	126,817,000	73,183,000	200,000,000	200,000,000	...	...
Micro-economic policy							
...	45,000	...	...	45,000	45,000	...	45,000
...	...	...	...	...	...	...	150,000
...	45,000	...	...	45,000	45,000	...	195,000
Industry sector development							
...	700,000	...	(427,500)	272,500	272,500	...	3,200,000
...	700,000	...	(427,500)	272,500	272,500	...	55,000,000
...	745,000	126,817,000	72,755,500	200,317,500	200,317,500	...	58,200,000
<b>Contributions</b>							
...	3,500,000	...	...	3,500,000	3,500,000	...	3,500,000
...	550,000	...	(157,000)	393,000	392,108	892	321,270
...	6,808,000	...	...	6,808,000	6,716,981	91,019	5,843,289
...	2,640,000	...	(234,969)	2,405,031	2,397,511	7,520	1,630,288
...	13,498,000	...	(391,969)	13,106,031	13,006,600	99,431	1,702,297
...	1,000,000	...	...	1,000,000	1,000,000	...	12,997,144
...	250,000	...	(250,000)	...	...	...	850,000
...	1,891,000	...	100,000	1,991,000	1,991,000	...	729,142
...	8,609,000	...	(960,884)	7,648,116	7,648,009	107	1,991,000
...	20,293,000	...	(1,581,922)	18,711,078	18,711,078	...	5,540,666
...	...	...	...	...	...	...	21,778,662

Available from previous years	Source of authorities			Total available for use	Disposition of authorities	Used in the current year	Available for use in subsequent years	Used in the previous year
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$		\$	\$	\$
...	200,000	...	...	200,000	Contributions under the Canadian Environmental Strategy	192,104	7,896	1,280,496
...	10,810,000	...	(13)	10,809,987	Contributions under the community futures program	10,801,701	8,286	13,403,281
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the enterprise development program and guarantees under the industrial and regional development program	...	...	7,033
...	4,044,000	...	25,060	4,069,060	Contributions under the technology outreach program	4,069,060	...	7,691,748
...	3,000,000	...	(415,678)	2,584,322	Contributions under the Ontario base closures program	2,584,322	...	3,427,887
...	35,800,000	...	(2,000,000)	33,800,000	Contributions under the Aboriginal business Canada program	32,925,866	874,134	36,282,337
...	18,250,000	...	(6,088,000)	12,162,000	Contributions under the Northern Ontario Development Fund	12,100,670	61,330	12,078,154
...	78,020,000	7,650,000	(6,000,000)	79,670,000	Contributions to the province of Ontario under the Canada Infrastructure Works Agreement	65,170,000	14,500,000	119,701,000
...	65,200,000	20,100,000	8,802,693	94,102,693	(S) Liabilities under the <i>Small Business Loans Act</i>	94,102,693	...	78,306,178
...	229,901,000	7,762,000	(15,211,495)	222,451,505	Contributions under the technology partnerships Canada program	203,227,565	19,223,940	198,135,609
...	29,898,000	...	(11,700,000)	18,198,000	Contributions under Canada/Quebec Agreement on Industrial Development	18,198,000	...	17,339,700
...	9,500,000	32,000,000	(26,582,599)	14,917,401	Contributions under the SchoolNet/Community access program	14,463,843	453,558	3,495,285
...	5,758,000	...	(5,758,000)	...	Contributions under the Horizons Plus program	...	...	...
...	1,200,000	...	...	1,200,000	Contributions for the orderly winding down of the Centre for Information Technology Innovation	1,200,000	...	957,582
...	345,000	...	...	345,000	Contributions under the information highway, science and entrepreneurship camps program	345,000	...	345,000
...	...	...	4,000,000	4,000,000	Contributions under the Eastern Ontario economic recovery initiative	2,557,367	1,442,633	2,800,000
...	...	...	60,000	60,000	Contribution to the Eighth Commonwealth Study Conference	60,000	...	...
...	...	...	...	...	Items not required for the current year	...	...	10,860,143
...	532,969,000	67,512,000	(73,560,838)	526,920,162		490,348,278	36,571,884	536,150,903
...	547,467,000	67,512,000	(73,952,807)	541,026,193	<b>Total—Contributions</b>	<b>504,354,878</b>	<b>36,671,315</b>	<b>549,998,047</b>
...	...	...	...	...	<b>Other transfer payments</b>	...	...	...
...	...	...	...	...	Industry sector development	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	800,964,384

# Departmental Summary by Business Line

...	13,498,000	126,817,000	72,791,031	213,106,031	213,006,600	99,431	...	12,997,144
...	1,045,000	...	...	1,045,000	1,045,000	...	...	1,045,000
...	533,669,000	67,512,000	(73,988,338)	527,192,662	490,620,778	36,571,884	...	1,395,315,287
...	548,212,000	194,329,000	(1,197,307)	741,343,693	704,672,378	36,671,315	...	1,409,357,431
<b>Total Department</b>								
<b>Atlantic Canada Opportunities Agency</b>								
<b>Grants</b>								
<b>Development</b>								
...	2,000,000	...	...	2,000,000	1,039,668	960,332	...	680,242
...	3,000,000	...	...	3,000,000	...	3,000,000	...	...
...	5,000,000	...	...	5,000,000	1,039,668	3,960,332	...	680,242
<b>Total—Grants</b>								
<b>Contributions</b>								
<b>Development</b>								
...	234,892,000	38,570,474	(4,649,000)	268,813,474	272,813,838	(4,000,364)	...	235,229,524
...	19,026,000	...	4,649,000	23,675,000	23,582,035	92,965	...	29,013,288
...	8,400,000	3,600,000	(1,179,881)	10,820,119	10,820,119	...	...	10,964,959
...	2,000,000	(1,400,000)	(600,000)	...	...	...	...	1,329,914
...	264,318,000	40,770,474	(1,779,881)	303,308,593	307,215,992	(3,907,399)	...	276,537,685
<b>Total—Contributions</b>								
...	269,318,000	40,770,474	(1,779,881)	308,308,593	308,255,660	52,933	...	277,217,927
<b>Total Program</b>								
<b>Canadian Space Agency</b>								
<b>Grants</b>								
<b>Space science</b>								
...	...	...	...	...	...	...	...	150,000
<b>Items not required for the current year</b>								
<b>Space technology</b>								
...	640,000	...	(374,350)	265,650	265,650	...	...	69,000
...	150,000	...	232,250	382,250	382,250	...	...	143,600
...	100,000	...	(38,000)	62,000	62,000	...	...	...
...	890,000	...	(180,100)	709,900	709,900	...	...	212,600
<b>Executive and horizontal coordination</b>								
...	175,000	...	...	175,000	175,000	...	...	175,000
...	50,000	...	9,285	59,285	30,600	28,685	...	40,714
...	225,000	...	9,285	234,285	205,600	28,685	...	215,714
...	1,115,000	...	(170,815)	944,185	915,500	28,685	...	571
<b>Total—Grants</b>								

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	\$			
<b>Contributions</b>							
Earth observation							
					1,264,020	...	1,226,640
	774,000	...	490,020	1,264,020			
Contribution to the earth observation preparatory program of ESA (EOPP)							
	3,220,000	...	(757,714)	2,462,286	2,462,286	...	3,529,741
Contribution to the European remote sensing satellite program II of ESA (ERS-02)							
Contribution to the preparatory program of the first polar orbit earth observation mission program of ESA (POEM/ENVISAT)							
	6,544,000	...	115,689	6,659,689	6,659,689	...	5,084,338
	10,538,000	...	(152,005)	10,385,995	10,385,995	...	9,840,719
<b>Satellite communications</b>							
Contribution to the data relay and technology mission program of ESA (DRTM)							
	60,000	...	151,511	211,511	211,511	...	586,729
Contribution to the advanced research in telecommunications systems program of ESA (ARTES)							
	6,486,000	...	(1,962,320)	4,523,680	4,523,680	...	4,859,222
Contribution to the advanced systems and technology program of ESA (ASTP)							
	...	...	6,227	6,227	6,227	...	3,276,146
	6,546,000	...	(1,804,582)	4,741,418	4,741,418	...	8,722,097
<b>Space science</b>							
	...	1	199,999	200,000	200,000	...	...
Space science enhancement program							
<b>Space technology</b>							
Contribution to the general support technology program of ESA (GSTP)							
	644,000	...	(9,433)	634,567	634,567	...	353,003
Contribution to the general budget of the European Space Agency (ESA)							
	3,800,000	...	1,979,137	5,779,137	5,778,937	200	5,476,590
	4,444,000	...	1,969,704	6,413,704	6,413,504	200	5,829,593
<b>Executive and horizontal coordination</b>							
Contributions for the youth awareness program							
	345,000	...	157,698	502,698	502,249	449	307,398
	21,873,000	1	370,814	22,243,815	22,243,166	649	24,699,807
<b>Program Summary by Business Line</b>							
Earth observation							
	10,538,000	...	(152,005)	10,385,995	10,385,995	...	9,840,719
Satellite communications							
	6,546,000	...	(1,804,582)	4,741,418	4,741,418	...	8,722,097
Space science							
	...	1	199,999	200,000	200,000	...	150,000
Space technology							
	5,334,000	...	1,789,604	7,123,604	7,123,404	200	6,042,193
Executive and horizontal coordination							
	570,000	...	166,983	736,983	707,849	29,134	523,112
	22,988,000	1	199,999	23,188,000	23,158,666	29,334	25,278,121



Economic Development Agency of Canada for the Regions of

Quebec

Grants

Promotion of the economic development of the regions of

Quebec

Grants under the Innovation development entrepreneurship

and access program (IDEA) for small and medium

businesses

Grant to Conseil québécois des entreprises adaptées

to create a development fund to help its members

improve and maintain their productivity and remain

competitive

Total—Grants

Contributions

Promotion of the economic development of the regions of

Quebec

Contributions to the province of Quebec under the Canada

Infrastructure Works Agreement

Contributions under the manufacturing productivity im-

provement program

Contributions under the enterprise development program

Contributions under the Canada/Quebec sub-agreement on

the development of the tourism industry

Contributions to the innovation assistance program

Contributions under the Quebec salmon economic develop-

ment program

Contributions under the program for disadvantaged areas

Contributions under the support program for regional devel-

opment activities

Contributions under the industrial recovery program for

east-end Montreal

Contributions to the Montreal Development Fund

Contributions under the industrial recovery program for

south-west Montreal

Contributions in support of major regional infrastructure

Regional development program for Quebec

(S) Liabilities under the *Small Business Loans*

Act

Contributions under the Innovation development entrepre-

neurship and access program (IDEA) for small and

medium businesses

Contributions under the community futures

program

Special fund for the economic development and adjust-

ment of Quebec fishing communities

Contributions under the temporary economic reconstruction

program (TERP)

Contributions under the regional strategic initiative

program

Contributions under the economic recovery assistance

program

...	408,000	...	...	408,000	...	236,025	171,975	...	909,507
...	...	1	4,999,999	5,000,000	...	5,000,000	...	...	...
...	408,000	1	4,999,999	5,408,000	...	5,236,025	171,975	...	909,507
<hr/>									
<hr/>									
...	70,551,678	...	(2,752,091)	67,799,587	...	44,730,186	23,069,401	...	96,651,262
...	558,600	...	(458,922)	99,678	...	99,678	...	...	1,326,918
...	671,757	...	(331,981)	339,776	...	339,776	...	...	369,299
...	799,399	...	(349,690)	449,709	...	449,709	...	...	1,259,113
...	335,971	...	(115,246)	220,725	...	220,725	...	...	322,279
...	309,438	...	(198,298)	111,140	...	111,140	...	...	513,616
...	319,310	...	(311,232)	8,078	...	8,078	...	...	197,453
...	61,111	...	(7,623)	53,488	...	53,488	...	...	101,276
...	302,555	...	395,372	697,927	...	697,927	...	...	1,604,618
...	671,346	...	59,135	730,481	...	730,481	...	...	1,471,987
...	491,459	...	(319,842)	171,617	...	171,617	...	...	634,913
...	237,709	...	(50,834)	186,875	...	186,875	...	...	46,182
...	370,826	...	(155,282)	215,544	...	215,544	...	...	294,985
...	92,600,000	23,000,000	(12,522,463)	103,077,537	...	103,077,537	...	...	119,741,761
...	50,000,000	...	21,144,844	71,144,844	...	71,144,844	...	...	54,681,977
...	12,669,511	...	14,480,176	27,149,687	...	27,149,687	...	...	21,413,913
...	6,213,510	...	...	6,213,510	...	3,463,748	2,749,762	...	2,906,101
...	10,200,000	...	...	10,200,000	...	4,851,930	5,348,070	...	7,182,922
...	61,203,598	...	(39,284,102)	21,919,496	...	21,919,496	...	...	9,066,114
...	...	63,200,000	(1,221,380)	61,978,620	...	6,353,893	55,624,727	...	403,163

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	2,277,572	2,277,572	...	...	6,913,759
...	...	...	...	...	...	...	365,414
...	308,567,778	86,200,000	(19,721,887)	288,253,931	86,791,960	...	327,469,025
...	308,975,778	86,200,001	(14,721,888)	293,489,956	86,963,935	...	328,378,532
<b>National Research Council of Canada</b>							
<b>Grants</b>							
...	956,000	47,000	...	958,460	44,540	...	952,762
...	4,240,000	...	...	4,240,000	...	...	4,240,000
...	5,196,000	47,000	...	5,198,460	44,540	...	5,192,762
<b>Contributions</b>							
<b>Research and technology innovation</b>							
...	15,000	...	(15,000)	...	...	...	57,189
...	3,253,000	...	838,836	4,091,836	...	...	3,740,831
...	35,000,000	...	...	35,000,000	...	...	32,954,000
...	1,151,000	...	62,027	1,213,027	...	...	1,150,656
...	1,200,000	...	1,177,069	2,377,069	...	...	3,269,438
...	40,619,000	...	2,062,932	42,681,932	...	...	41,172,114
<b>Support for innovation and the national science and technology infrastructure</b>							
...	74,608,000	19,750,000	(13,005,614)	80,578,936	773,450	...	65,983,412
...	16,000,000	...	7,943,199	23,943,199	...	...	21,482,648
...	90,608,000	19,750,000	(5,062,415)	104,522,135	773,450	...	87,466,060
...	131,227,000	19,750,000	(2,999,483)	147,977,517	773,450	...	128,638,174

Program Summary by Business Line									
...	40,619,000	...	2,062,932	42,681,932	42,681,932	...	...	41,172,114	...
...	90,608,000	19,750,000	(5,062,415)	105,295,585	104,522,135	773,450	...	87,466,060	...
...	5,196,000	47,000	...	5,243,000	5,198,460	44,540	...	5,192,762	...
...	136,423,000	19,797,000	(2,999,483)	153,220,517	152,402,527	817,990	...	133,830,936	...
<b>Total Program</b>									
Natural Sciences and Engineering Research Council									
Grants									
...	404,790,000	73,195,540	...	477,985,540	477,985,540	...	...	417,984,000	...
...	404,790,000	73,195,540	...	477,985,540	477,985,540	...	...	417,984,000	...
<b>Total Program</b>									
Social Sciences and Humanities Research Council									
Grants									
...	84,201,000	12,117,501	(437,414)	95,881,087	92,588,500	3,292,587	...	87,151,999	...
...	84,201,000	12,117,501	(437,414)	95,881,087	92,588,500	3,292,587	...	87,151,999	...
<b>Total Program</b>									
Statistics Canada									
Grants									
...	...	...	535,800	535,800	535,800	...	...	435,196	...
...	...	...	535,800	535,800	535,800	...	...	435,196	...
<b>Total Program</b>									
Western Economic Diversification									
Grants									
...	5,000,000	...	...	5,000,000	...	5,000,000	...	1,475,000	...
...	...	...	...	...	...	...	...	16,000,000	...
...	5,000,000	...	...	5,000,000	...	5,000,000	...	17,475,000	...
<b>Total—Grants</b>									
Contributions									
...	86,848,000	15,143,304	...	101,991,304	89,005,185	12,986,119	...	99,159,335	...
...	86,848,000	15,143,304	...	101,991,304	89,005,185	12,986,119	...	99,159,335	...
...	132,415,000	1,500,000	(5,400,000)	128,515,000	105,268,612	23,246,388	...	120,662,334	...

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	7,000,000	...	...	5,210,000	1,790,000	...	5,036,000
...	44,200,000	(20,200,000)	391,338	24,391,338	...	...	24,808,700
...	...	...	5,400,000	5,400,000	...	...	9,600,000
...	...	...	...	...	...	...	20,421,181
...	270,463,000	(3,556,696)	391,338	229,275,135	38,022,507	...	279,687,550
...	275,463,000	(3,556,696)	391,338	229,275,135	43,022,507	...	297,162,550
...	2,050,370,778	422,852,821	(20,008,836)	2,282,364,162	170,850,601	...	2,976,796,692

(S) Statutory transfer payment.



## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Marketplace rules and services—			
Bankruptcy	17,588,894	17,589,999	16,335,951
Competition Bureau	6,989,614	6,989,614	2,194,711
	24,578,508	24,579,613	18,530,662
Canadian Intellectual Property Office Revolving Fund	57,021,000	66,720,738	60,423,170
Industry sector development	7,334,424	7,333,319	6,703,452
<b>Total Department—Budgetary</b>	<b>88,933,932</b>	<b>98,633,670</b>	<b>85,657,284</b>
<b>Canadian Space Agency</b>			
<b>Budgetary (respendable revenues)</b>			
Earth observation			
RADARSAT			
Recovery from other Government for cost-sharing agreements	2,800,000	2,136,362	6,507,615
<b>Total Program—Budgetary</b>	<b>2,800,000</b>	<b>2,136,362</b>	<b>6,507,615</b>
<b>Statistics Canada</b>			
<b>Budgetary (respendable revenues)</b>			
Economic and social statistics	55,893,000	48,080,008	51,659,963
Census of population statistics	18,107,000	17,701,458	13,128,955
<b>Total Program—Budgetary</b>	<b>74,000,000</b>	<b>65,781,466</b>	<b>64,788,918</b>
<b>Total Ministry—Budgetary</b>	<b>165,733,932</b>	<b>166,551,498</b>	<b>156,953,817</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Tax revenues—</b>		
Goods and services tax	872,137	742,795
<b>Total tax revenues</b>	<b>872,137</b>	<b>742,795</b>
<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	6,010,000	3,402,500
Atlantic Development Bank carry-over projects	129,604	161,504
<i>Atlantic Provinces Power Development Act</i>	4,535,029	4,989,565
Other accounts—		
Bombardier Inc., groupe Canadair	...	671
General development agreement—		
Province of British Columbia	...	230,808
Other dividends	8,750	...
	10,683,383	8,785,048
<b>Refunds of previous years' expenditures—</b>		
Refunds of previous years' expenditures	19,290,300	4,026,235
Repayable contributions	86,037,552	97,310,970
Adjustments to prior year's payables	10,498,404	2,553,197
	115,826,256	103,890,402
<b>Privileges, licences and permits—</b>		
Royalties from Nuans Software	273,926	413,130
Corporations operations	11,660,896	12,074,384
Bankruptcy: trustee licences	437,600	430,317
Textile label registration	123,200	119,700
Laboratory and inspection fees, electricity and gas, weights and measures	5,425,331	6,790,107
Lobbyists registrations operations	11,193	17,513
Non general radio service	270,508,515	189,847,698
Royalties from Canadian Tourism Commission	82,142	312,401
Fines, electricity and gas, weights and measures acts	...	103,950
Fines, consumer products (various acts)	...	6,632
Fines—		
<i>Competition Act</i>	...	5,344,933
<i>Radiocommunication Act</i>	...	5,626
Sundries	4,996	9,736
	288,527,799	215,476,127

## Revenues—Continued

	Current year		Previous year	
	\$	\$	\$	\$
Service fees—				
Certification, testing and labelling	6,618,766	6,072,316	1,413,064	3,436,668
Fees from <i>Small Business Loans Act</i>	27,730,217	24,791,809	24,943,781	14,543,528
Sundries	1,887,232	2,069,286	1,873,382	2,565,165
	36,236,215	32,939,411	28,230,227	20,545,361
Proceeds from sales	1,100	10,280	6,175,998	5,627,055
Proceeds from the disposal of surplus Crown assets	407,669	404,121	12,963	16,109
Miscellaneous non-tax revenues—				
Levies and <i>Excise Act</i> remittances	1,734,300	1,738,653	1,062,358	1,005,897
Fines—				
<i>Bankruptcy and Insolvency Act</i>	203,775	54,222		
<i>Competition Act</i> and consumer products (various acts)	33,084,971	...		
<i>Copyright Act</i>	136,090	...	36,368,593	28,538,624
<i>Radiocommunication Act</i>	16,410	...	36,374,338	28,583,007
Fines, electricity and gas, weights and measures acts	70,393	...		
Certified copies	2,464	13,200		
Railway mortgages and sales agreements	57,035	39,840	60,179	99,172
Royalties from Communications Research Centre	718,976	238,948		
Licences from Communications Research Centre	335,316	1,048,545		
Software from Communications Research Centre	4,663	10,117		
Sundries	1,205,692	1,592,415	1,320,751	212,803
	37,570,085	4,735,940	1,459,645	368,631
<b>Total non-tax revenues</b>	<b>489,252,507</b>	<b>366,241,329</b>	1,003,396	1,423,951
<b>Total Department</b>	<b>490,124,644</b>	<b>366,984,124</b>	3,499	6,418
Atlantic Canada Opportunities Agency			62,808	171,058
Tax revenues—				
Goods and services tax	5,745	44,383	2,529,348	1,970,058
<b>Total tax revenues</b>	<b>5,745</b>	<b>44,383</b>	<b>2,589,527</b>	<b>2,069,230</b>
Non-tax revenues—				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Special areas and highways agreement	483,851	871,179	85	...
Comprehensive development plan agreement	403,196	473,023		
	887,047	1,344,202	85	...

	Current year		Previous year	
	\$		\$	
<b>Copyright Board</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	32	...		
Service fees	5	...		
<b>Total Program</b>	<b>37</b>	<b>**</b>		
<b>Economic Development Agency of Canada for the Regions of Quebec</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Repayment of recoverable contributions	13,947,000	10,812,453		
Refunds of previous years' expenditures	752,177	1,117,721		
Adjustments to prior year's payables	1,584,085	1,538,058		
	16,283,262	13,468,232		
Service fees—				
Loans guarantee	25,815,336	24,108,619		
	18,558	5,833		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Other refunds	171,779	16,107		
<b>Total Program</b>	<b>42,288,935</b>	<b>37,598,791</b>		
<b>National Research Council of Canada</b>				
Tax revenues—				
Goods and services tax	1,313,012	1,514,718		
<b>Total tax revenues</b>	<b>1,313,012</b>	<b>1,514,718</b>		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Repayment for goods and services not provided and other miscellaneous refunds	189,298	224,719		
Adjustments to prior year's payables	...	1,607,673		
	189,298	1,832,392		
Service fees—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	38,967,391	38,644,794		
Proceeds from sales—				
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	10,329,960	9,979,673		
<b>Copyright Board</b>				
Non-tax revenues—				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues				
<b>Total non-tax revenues</b>	<b>49,578,279</b>	<b>50,895,842</b>		
<b>Total Program</b>	<b>50,891,291</b>	<b>52,410,560</b>		
<b>Natural Sciences and Engineering Research Council</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Repayment of grants and scholarships	201,874	116,860		
Adjustments to prior year's payables	(90,131)	99,041		
	111,743	215,901		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues	3,107	867		
	80	169,168		
<b>Total Program</b>	<b>114,930</b>	<b>385,936</b>		
<b>Social Sciences and Humanities Research Council</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds—Transfer payments	688,715	176,072		
Refunds—Goods and services	307	373		
Adjustments to prior year's payables	92,530	65,876		
	781,552	242,321		
Proceeds from the disposal of surplus Crown assets				
	156	32		
<b>Total Program</b>	<b>781,708</b>	<b>242,353</b>		
<b>Statistics Canada</b>				
Tax revenues—				
Goods and services tax	868,532	857,001		
<b>Total tax revenues</b>	<b>868,532</b>	<b>857,001</b>		
Non-tax revenues—				
Refunds of previous years' expenditures				
Proceeds from the disposal of surplus Crown assets	50,267	54,239		
Miscellaneous non-tax revenues	21,633	56,878		
	1,063,104	1,080,904		
<b>Total non-tax revenues</b>	<b>1,135,004</b>	<b>1,192,021</b>		
<b>Total Program</b>	<b>2,003,536</b>	<b>2,049,022</b>		

**Revenues—Concluded**

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Western Economic Diversification</b>			<b>Ministry Summary</b>		
<b>Tax revenues—</b>			Tax revenues—		
Goods and services tax	65	90	Goods and services tax	3,119,670	3,258,159
<b>Total tax revenues</b>	<b>65</b>	<b>90</b>	<b>Total tax revenues</b>	<b>3,119,670</b>	<b>3,258,159</b>
<b>Non-tax revenues—</b>			<b>Non-tax revenues—</b>		
Return on investments— <sup>(1)</sup>			Return on investments	11,582,745	10,179,062
Loans, investments and advances—			Refunds of previous years' expenditures	210,749,952	188,933,297
Special areas and highways agreement			Privileges, licences and permits	288,527,799	215,476,127
	12,315	49,812	Service fees	129,264,937	122,552,487
Refunds of previous years' expenditures—			Proceeds from sales	10,331,060	9,989,953
Repayable contributions	44,105,248	46,132,160	Proceeds from the disposal of surplus Crown assets	548,845	847,343
Refund contributions	1,310,194	103,631	Miscellaneous non-tax revenues	40,814,087	8,527,616
Recoveries of <i>Small Business Loans Act</i> losses	324,403	435,960	<b>Total non-tax revenues</b>	<b>691,819,425</b>	<b>556,505,885</b>
Refunds—Operating	179,534	72,691	<b>Total Ministry</b>	<b>694,939,095</b>	<b>559,764,044</b>
Adjustments to prior year's payables	1,898,206	1,571,376			
	47,817,585	48,315,818			
<b>Service fees—</b>					
<i>Small Business Loans Act</i> —Loan guarantee fees	21,066,596	19,808,657			
	16,345	4,657			
Proceeds from the disposal of surplus Crown assets					
<b>Miscellaneous non-tax revenues—</b>					
Interest on repayable contributions	751,701	1,050,629			
Repayable contributions—Excess over amount paid	31,361	95,178			
Rescheduling—Compensatory payments on repayable contributions	54,562	102,559			
Other	19,534	13,621			
	857,158	1,261,987			
<b>Total non-tax revenues</b>	<b>69,769,999</b>	<b>69,440,931</b>			
<b>Total Program</b>	<b>69,770,064</b>	<b>69,441,021</b>			

(1) Interest unless otherwise indicated.



# SECTION 14

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Justice

### Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial  
Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and

Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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## Department

### Objective

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

### Business Line Description

*Government client services*

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

### *Law and policy*

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the Government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

### *Administration*

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

## Canadian Human Rights Commission

### Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

### Business Line Description

*Canadian Human Rights Commission*

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the *Canadian Human Rights Act* in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

## Canadian Human Rights Tribunal

### Objective

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

### Business Line Description

*Public hearings*

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates the best possible environment

for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

## Commissioner for Federal Judicial Affairs

### Objective

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

### Business Line Description

*Federal judicial affairs*

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- **Administration** – This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- **Canadian Judicial Council** – This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.
- **Payments pursuant to the *Judges Act*** – This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

## Federal Court of Canada

### Objective

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

### Business Line Description

#### *Registry services*

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations – This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services – This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

### Law Commission of Canada

### Objective

To study and keep under systematic review, in a manner that reflects the concepts and institutions of the common law and civil law systems, the law of Canada and its effects with a view to providing independent advice on improvements, modernization and reform that will ensure a just legal system that meets the changing needs of Canadian society and of individuals in that society.

## Business Line Description

### *Law Commission of Canada*

Study and keep under systematic review the law of Canada and its effects including:

- the development of new approaches to, and new concepts of, law;
- the development of measures to make the legal system more efficient, economical and accessible;
- the stimulation of critical debate in, and the forging of productive networks among academic and other communities in Canada in order to ensure cooperation and coordination; and
- the elimination of obsolete laws and anomalies in the law.

### Offices of the Information and Privacy Commissioners of Canada

### Objective

Access to information:

- to ensure that the rights of complainants under the *Access to Information Act* are respected; complainants, heads of federal government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner and investigations are thorough and timely;
- to persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

### Privacy:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; and
- to encourage the growth of fair information practices by government institutions.

### Business Line Description

#### *Access to information*

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions as a result of complaints from individuals who allege non-compliance with the *Access to Information Act*. The Commissioner may initiate a complaint. The Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal government institutions to refuse access under the Act. He reports to Parliament annually and may make special reports.

The users of the Act are the clients of the business line and include all Canadian citizens, permanent residents and persons or corporations present in Canada and the 155 government institutions subject to the Act.

#### *Privacy*

The primary activity of the business line is to investigate, report and make recommendations to the heads of government institutions and, in the case of complainants, report findings to the complainant. The Commissioner reviews personal information held in government information banks and investigates the institutions' collection, use, retention and disposal of personal information.



The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

The business line's clients include anyone legally present in Canada seeking access to their federal personal records, anyone dissatisfied with federal personal information handling practices, Members of Parliament, provincial privacy commissioners, and the general public and media seeking information about the Act and background on privacy issues.

#### *Corporate services*

The primary activity of the business line is the provision of such administrative support services as finance, personnel, information technology and general administration (records management, security, procurement, library, reception and management services).

### **Supreme Court of Canada**

#### **Objective**

To provide a general Court of Appeal for Canada.

#### **Business Line Description**

##### *Office of the Registrar*

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

### **Tax Court of Canada**

#### **Objective**

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

#### **Business Line Description**

##### *Registry of the Tax Court of Canada*

Provides a range of services to the Court through the following services lines:

- Appeals management – This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services – This service line provides the Registry with support in the areas of finance, administration, security, library services, human resources, informatics, editing and revising.



## Ministry Summary

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	193,805,000	...	...	1				
...	...	95,548,185	...	1a				
...	...	23,461,649	...	1b				
...	...	12,551,750	...	1c				
...	...	...	12,707,680					
...	193,805,000	131,561,584	12,707,680		328,524,948	9,549,316	...	238,114,656
...	283,651,499	...	...	5				
...	...	19,700,000	...	5a				
...	...	439,863	...	5b				
...	...	1	...	5c				
...	...	...	(12,707,680)					
...	283,651,499	20,139,864	(12,707,680)		290,701,314	382,369	...	270,343,478
...	48,645	...	1,333	(S)	49,978	...	...	49,088
...	26,136,000	...	1,316,000	(S)	27,452,000	...	...	18,543,000
...	...	...	4,717	(S)	4,717	...	...	...
...	...	...	18,354	(S)	18,354	...	...	...
14,386	...	...	38,325	(S)	26,534	1,177	25,000	13,171
14,386	503,641,144	151,701,448	1,378,729		646,777,845	9,932,862	25,000	527,063,393
Total Department—Budgetary								
Canadian Human Rights Commission								
...	12,874,000	...	...	10				
...	...	618,354	...	10b				
...	...	692,363	...	10c				
...	12,874,000	1,310,717	...		14,047,639	137,078	...	13,205,980
...	1,973,000	...	99,000	(S)	2,072,000	...	...	1,577,000
10,148	...	...	8,136	(S)	1,545	8,604	8,135	2,589
10,148	14,847,000	1,310,717	107,136		16,121,184	145,682	8,135	14,785,569
Total Program—Budgetary								

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,076,000	...	...	2,076,000	30				
...	...	624,933	...	624,933	30c				
...	2,076,000	624,933	...	2,700,933	(S)	2,304,904	396,029	...	2,085,292
...	115,000	...	...	115,000		115,000	...	...	75,000
...	2,191,000	624,933	...	2,815,933		2,419,904	396,029	...	2,160,292
Canadian Human Rights Tribunal <sup>(1)</sup>									
...	3,855,000	...	...	3,855,000	15				
...	...	1,224,664	...	1,224,664	15b				
...	...	120,290	...	120,290	15c				
...	3,855,000	1,344,954	...	5,199,954		5,141,723	58,231	...	4,490,649
...	499,000	...	...	499,000	20				
...	...	173,776	...	173,776	20b				
...	499,000	173,776	...	672,776		672,148	628	...	737,338
...	226,592,000	18,000,000	(1,173,124)	243,418,876	(S)	243,418,876	...	...	214,419,063
...	479,000	...	...	479,000	(S)	479,000	...	...	387,000
...	231,425,000	19,518,730	(1,173,124)	249,770,606		249,711,747	58,859	...	220,034,050
Federal Court of Canada									
...	27,002,000	...	...	27,002,000	25				
...	...	1,542,134	...	1,542,134	25b				
...	...	1,085,846	...	1,085,846	25c				
...	27,002,000	2,627,980	...	29,629,980	(S)	28,469,898	1,160,082	...	27,787,025
...	3,899,000	...	196,000	4,095,000	(S)	4,095,000	...	...	3,144,000
11,959	...	...	16,584	28,543	(S)	10,000	1,959	16,584	5,519
11,959	30,901,000	2,627,980	212,584	33,753,523		32,574,898	1,162,041	16,584	30,936,544

Law Commission of Canada									
...	2,791,000	...	...	2,791,000	35	Program expenditures	...	...	...
...	...	124,493	...	124,493	35b	Program expenditures	...	...	...
...	2,791,000	124,493	...	2,915,493	(S)	Total—Vote 35	...	2,266,626	648,867
...	149,000	...	...	149,000		Contributions to employee benefit plans	...	149,000	...
...	2,940,000	124,493	...	3,064,493		Total Program—Budgetary	...	2,415,626	648,867
Offices of the Information and Privacy Commissioners of Canada									
...	5,760,000	...	...	5,760,000	40	Program expenditures	...	...	...
...	...	762,497	...	762,497	40b	Program expenditures	...	...	...
...	...	274,780	...	274,780	40c	Program expenditures	...	...	...
...	...	...	278,114	278,114		Transfer from TB Vote 5 (2)	...	...	...
...	5,760,000	1,037,277	278,114	7,075,391	(S)	Total—Vote 40	...	7,031,150	44,241
...	1,003,000	...	50,000	1,053,000		Contributions to employee benefit plans	...	1,053,000	...
318	...	...	7,933	8,251	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	7,917	334
318	6,763,000	1,037,277	336,047	8,136,642		Total Program—Budgetary	...	8,092,067	44,241
Supreme Court of Canada									
...	10,090,000	673,849	...	10,090,000	45	Program expenditures	...	...	...
...	...	...	...	673,849	45b	Program expenditures	...	...	...
...	10,090,000	673,849	...	10,763,849		Total—Vote 45	...	10,676,134	87,715
...	...	...	...	...	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	...	3,373,513	...
...	3,289,000	...	84,513	3,373,513	(S)	Contributions to employee benefit plans	...	1,372,000	...
...	1,306,000	...	66,000	1,372,000	(S)	Refunds of amounts credited to revenues in previous years	...	200	...
...	...	...	200	200	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,511	378
...	...	...	2,511	2,511		Total Program—Budgetary	...	15,424,358	87,715
...	14,685,000	673,849	153,224	15,512,073		Tax Court of Canada	...	...	...
...	9,304,000	...	...	9,304,000	50	Program expenditures	...	...	...
...	...	2,310,557	...	2,310,557	50b	Program expenditures	...	...	...
...	...	330,027	...	330,027	50c	Program expenditures	...	...	...
...	9,304,000	2,640,584	...	11,944,584		Total—Vote 50	...	11,857,038	87,546
...	...	...	...	...			...	10,290,786	...
...	...	...	...	...			...	...	1,164,452
...	...	...	...	...			...	...	1,164,452

## Ministry Summary—Concluded

	Source of authorities					Vote	Disposition of authorities			
	Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
		Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	1,054,000	...	53,000	1,107,000	(S)	Contributions to employee benefit plans	1,107,000	...	885,000	
461	...	...	4,636	5,097	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,476	...	4,382	
461	10,358,000	2,640,584	57,636	13,056,681		Total Program—Budgetary	12,966,514	87,546	2,621	
37,272	817,751,144	180,260,011	1,072,232	999,120,659		Total Ministry—Budgetary	986,504,143	12,563,842	52,674	
									828,049,827	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Formerly Human Rights Tribunal Panel.

(2) Treasury Board Vote 5—Government contingencies.



# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Government client services	171,749,327	178,907,556	...	...	...	...	...	...	...	...	...	...	...	...	...	171,749,327	178,907,556	...
Law and policy Administration	151,941,413	135,417,531	...	...	...	291,083,683	290,701,314	...	...	...	...	...	...	...	...	443,025,096	426,118,845	...
	41,961,284	41,751,444	...	...	...	...	...	...	...	...	...	...	...	...	...	41,961,284	41,751,444	...
<b>Total Department—Budgetary</b>	<b>365,652,024</b>	<b>356,076,531</b>	...	...	...	<b>291,083,683</b>	<b>290,701,314</b>	...	...	...	...	...	...	...	...	<b>656,735,707</b>	<b>646,777,845</b>	...
<b>Canadian Human Rights Commission—Budgetary</b>	<b>15,969,001</b>	<b>15,882,601</b>	...	...	...	<b>238,583</b>	...	...	...	...	...	...	...	...	...	<b>16,275,001</b>	<b>16,121,184</b>	...
Canadian Human Rights Tribunal <sup>(1)</sup>	2,815,933	2,419,904	...	...	...	...	...	...	...	...	...	...	...	...	...	2,815,933	2,419,904	...
<b>Total Program—Budgetary</b>	<b>2,815,933</b>	<b>2,419,904</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>2,815,933</b>	<b>2,419,904</b>	...
<b>Commissioner for Federal Judicial Affairs</b>	204,840,321	204,702,108	...	...	...	45,205,285	45,205,285	...	...	275,000	195,646	(195,646)	...	...	...	249,770,606	249,711,747	...
Revenues netted against expenditures	(275,000)	(195,646)	...	...	...	...	...	...	...	(275,000)	(195,646)	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>204,565,321</b>	<b>204,506,462</b>	...	...	...	<b>45,205,285</b>	<b>45,205,285</b>	...	...	...	...	...	...	...	...	<b>249,770,606</b>	<b>249,711,747</b>	...
<b>Federal Court of Canada Registry services</b>	31,819,133	30,860,552	1,934,390	1,714,346	...	...	...	...	...	...	...	...	...	...	...	33,753,523	32,574,898	...
<b>Total Program—Budgetary</b>	<b>31,819,133</b>	<b>30,860,552</b>	<b>1,934,390</b>	<b>1,714,346</b>	...	...	...	...	...	...	...	...	...	...	...	<b>33,753,523</b>	<b>32,574,898</b>	...
<b>Law Commission of Canada—Budgetary</b>	<b>3,064,493</b>	<b>2,395,218</b>	...	<b>20,408</b>	...	...	...	...	...	...	...	...	...	...	...	<b>3,064,493</b>	<b>2,415,626</b>	...
<b>Offices of the Information and Privacy Commissioners of Canada</b>	2,994,480	2,947,031	...	...	...	...	...	...	...	...	...	...	...	...	...	2,994,480	2,947,031	...
Access to information Privacy	3,624,269	3,628,407	...	...	...	...	...	...	...	...	...	...	...	...	...	3,624,269	3,628,407	...
Corporate services	1,517,893	1,516,629	...	...	...	...	...	...	...	...	...	...	...	...	...	1,517,893	1,516,629	...
<b>Total Program—Budgetary</b>	<b>8,136,642</b>	<b>8,092,067</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>8,136,642</b>	<b>8,092,067</b>	...

## Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supreme Court of Canada	14,451,889	14,364,174	...	...	1,060,184	1,060,184	...	...	...	...	15,512,073	15,424,358
Office of the Registrar												
Total Program—Budgetary	14,451,889	14,364,174	...	...	1,060,184	1,060,184	...	...	...	...	15,512,073	15,424,358
Tax Court of Canada												
Registry of the Tax Court of Canada	12,586,681	12,456,174	470,000	510,340	...	...	...	...	...	...	13,056,681	12,966,514
Total Program—Budgetary	12,586,681	12,456,174	470,000	510,340	...	...	...	...	...	...	13,056,681	12,966,514
Total Ministry—Budgetary	659,061,117	647,053,683	2,710,390	2,483,677	337,349,152	336,966,783	...	...	...	...	999,120,659	986,504,143

(1) Formerly Human Rights Tribunal Panel.

# Transfer Payments

Source of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use			Disposition of authorities	
	Main Estimates	Supplementary Estimates						Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>									
...	18,170	...	...	...	18,170	...	...	18,170	...
...	1,140	...	...	...	1,140	...	...	1,140	...
...	210,631	...	...	...	210,631	...	...	210,631	...
...	12,274	...	...	...	12,274	...	...	12,274	...
...	7,220	...	...	...	7,220	...	...	7,220	...
...	8,620	...	...	...	8,620	...	...	8,620	...
...	26,600	...	...	...	26,600	...	...	26,600	...
...	128,345	1	139,999	...	268,345	...	...	268,345	...
...	38,600	...	...	...	38,600	...	...	38,600	...
...	48,771	...	...	...	48,771	...	...	48,771	...
...	300,000	...	...	...	300,000	...	...	300,000	...
...	...	14,600,000	(3,031,733)	...	11,568,267	...	...	11,568,267	...
...	...	100,000	(60,550)	...	39,450	...	...	39,450	...
...	800,371	14,700,001	(2,952,284)	...	12,548,088	...	...	12,548,088	...
<b>Contributions</b>									
...	81,913,000	...	...	...	81,913,000	...	1	81,912,999	...
...	144,750,000	...	...	...	144,750,000	...	...	144,750,000	...
...	4,500,000	...	...	343,311	4,843,311	...	...	4,843,311	...
...	20,390,330	...	...	...	20,390,330	...	...	20,390,330	...

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use				
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	3,086,987	...	183,551	Contributions to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	3,242,585	27,953	...
...	5,349,406	...	(1,511,000)	Contributions under the Aboriginal Justice Strategy Fund	3,519,626	318,780	...
...	22,861,405	...	(5,673,531)	Contributions to provinces/territories under the Child Support Implementation and Enforcement Fund	17,187,874	...	...
...	...	5,100,000	(3,048,756)	Contributions in support of the Safer Communities Initiative	2,015,610	35,634	...
...	...	339,863	(48,971)	Contribution fund for policy program development or implementation for contribution funding for family violence projects	290,891	1	...
...	282,851,128	5,439,863	(9,755,396)	Total—Contributions	278,153,226	382,369	...
...	283,651,499	20,139,864	(12,707,680)	Total Department	290,701,314	382,369	...
Commissioner for Federal Judicial Affairs							
Grants							
...	146,000	...	(50,517)	Federal judicial affairs	95,483	...	...
...	45,550,000	...	(440,198)	(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	45,109,802	...	...
...	45,696,000	...	(490,715)	(S) Annuities under the <i>Judges Act</i>	45,205,285	...	...
...	...	...	...	Total Program	45,205,285	...	...
Supreme Court of Canada							
Grants							
...	1,248,000	...	(187,816)	Office of the Registrar	1,060,184	...	...
...	1,248,000	...	(187,816)	(S) Annuities under the <i>Judges Act</i>	1,060,184	...	...
...	330,595,499	20,139,864	(13,386,211)	Total Program	336,966,783	382,369	...
...	...	...	...	Total Ministry	336,966,783	382,369	...

(S) Statutory transfer payment.



## Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$		\$		\$	
<b>Commissioner for Federal Judicial Affairs</b>						
<b>Budgetary (respendable revenues)</b>						
Federal judicial affairs	96,000		50,000		96,000	
Office of the Umpires service fees						
Human Rights Tribunal service fees	50,000		50,000		50,000	
Competition Tribunal service fees	...		50,000		...	
Administrative arrangement with Canadian International Development Agency	129,000		45,646		45,500	
<b>Total Ministry—Budgetary</b>	<b>275,000</b>		<b>195,646</b>		<b>191,500</b>	

## Revenues

Department	Current year		Previous year	
	\$		\$	
<b>Tax revenues—</b>				
Goods and services tax	105,276		53,310	
<b>Total tax revenues</b>	<b>105,276</b>		<b>53,310</b>	
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Other government departments	98,297		135,597	
Sundries	672,687		401,246	
Adjustments to prior year's payables	(1,419,133)		7,565	
	(648,149)		544,408	
<b>Privileges, licences and permits</b>	<b>3,561,149</b>		<b>1,696,150</b>	
<b>Service fees—</b>				
Divorce registrations	708,523		759,294	
Family orders agreements and enforcements assistance	3,088,778		2,700,190	
Other	...		19,281	
	3,797,301		3,478,765	
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>38,325</b>		<b>14,521</b>	
<b>Miscellaneous non-tax revenues—</b>				
<b>Fines—</b>				
Northwest Territories	94,316		165,753	
Fines and forfeitures	1,095,480		402,733	
Rental of dwellings and utilities	60,355		79,218	
Sundries	13,572		3,544	
Crown corporation billings	148,051		89,884	
Royalties and patents	121,613		131,334	
Other	17,533		235	
	1,550,920		872,701	
<b>Total non-tax revenues</b>	<b>8,299,546</b>		<b>6,606,545</b>	
<b>Total Department</b>	<b>8,404,822</b>		<b>6,659,855</b>	

## Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Canadian Human Rights Commission</b>			<b>Law Commission of Canada</b>		
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures	15,496	9,699	Refunds of previous years' expenditures	2,214	...
Adjustments to prior year's payables	64,254	13,021	<b>Total Program</b>	<b>2,214</b>	<b>...</b>
<b>Total Program</b>	<b>79,750</b>	<b>22,720</b>	<b>Offices of the Information and Privacy Commissioners of Canada</b>		
Proceeds from the disposal of surplus Crown assets	8,136	11,010	Non-tax revenues—		
Miscellaneous non-tax revenues	18,753	...	Refunds of previous years' expenditures—		
<b>Total Program</b>	<b>106,639</b>	<b>33,730</b>	Refunds of previous years' expenditures	263	...
<b>Commissioner for Federal Judicial Affairs</b>			Adjustments to prior year's payables	11	785
Non-tax revenues—					
Miscellaneous non-tax revenues—			Proceeds from the disposal of surplus Crown assets		
Judges' Public Service Superannuation Account deductions	10,289,120	8,768,167	<b>Total non-tax revenues</b>	<b>8,207</b>	<b>1,298</b>
<b>Total Program</b>	<b>10,289,120</b>	<b>8,768,167</b>	<b>Total Program</b>	<b>8,207</b>	<b>1,298</b>
<b>Federal Court of Canada</b>			<b>Supreme Court of Canada</b>		
Non-tax revenues—			Tax revenues—		
Refunds of previous years' expenditures—			Goods and services tax	3,821	3,978
Refunds of previous years' expenditures	26,644	46,757	<b>Total tax revenues</b>	<b>3,821</b>	<b>3,978</b>
Adjustments to prior year's payables	26,391	41,548	<b>Non-tax revenues—</b>		
	53,035	88,305	Refunds of previous years' expenditures—		
<b>Total Program</b>	<b>1,224,307</b>	<b>876,228</b>	Refunds of previous years' expenditures	7,246	3,239
Service fees—			Adjustments to prior year's payables	...	4,459
Federal Court fees	8,523	35,233			
Court costs	1,233,032	911,461	Service fees—		
<b>Total Program</b>	<b>16,584</b>	<b>11,959</b>	Photocopies	23,671	32,580
Proceeds from the disposal of surplus Crown assets			Filing fees	63,947	64,009
Miscellaneous non-tax revenues—					
Court fines	6,131,946	43,445	Proceeds from sales—		
Miscellaneous	499	119	Sale of Supreme Court Bulletin	20,240	21,881
<b>Total Program</b>	<b>6,132,445</b>	<b>43,564</b>	Sale of reasons for judgment	55,954	64,012
			Sundries	5,728	4,517
	<b>7,435,096</b>	<b>1,055,289</b>		81,922	90,410

# Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	2,511	378	<b>Ministry Summary</b>		
Miscellaneous non-tax revenues—			Tax revenues—		
Judges' contributions towards annuities	72,058	69,696	Goods and services tax	109,097	57,288
Sundries	11,244	8,680	Total tax revenues	109,097	57,288
	83,302	78,376	Non-tax revenues—		
<b>Total non-tax revenues</b>	<b>262,599</b>	<b>273,451</b>	Refunds of previous years' expenditures	(459,058)	734,876
<b>Total Program</b>	<b>266,420</b>	<b>277,429</b>	Privileges, licences and permits	3,561,149	1,696,150
			Service fees	5,594,511	4,888,465
<b>Tax Court of Canada</b>			Proceeds from sales	121,527	135,769
Non-tax revenues—			Proceeds from the disposal of surplus Crown assets	78,125	40,674
Refunds of previous years' expenditures—			Miscellaneous non-tax revenues	18,074,540	9,762,808
Refunds of previous years' expenditures	29,815	15,052	Total non-tax revenues	26,970,794	17,258,742
Adjustments to prior year's payables	16,757	55,908	<b>Total Ministry</b>	<b>27,079,891</b>	<b>17,316,030</b>
	46,572	70,960			
Service fees	476,560	401,650			
Proceeds from sales	39,605	45,359			
Proceeds from the disposal of surplus Crown assets	4,636	2,293			
<b>Total Program</b>	<b>567,373</b>	<b>520,262</b>			





# SECTION 15

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## National Defence

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## Objective

To protect Canada, contribute to world peace, and project Canadian interests abroad.

## Business Line Description

### *Maritime forces*

This business line encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

### *Land forces*

This business line encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and mili-

tary assistance; and assist other government departments and agencies in time of an emergency or disaster.

### *Air forces*

This business line encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other government departments in enforcing Canadian laws.

### *Joint operations and civil emergency preparedness*

This business line encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

### *Communications and information management*

This business line encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces;

provide information management services for the department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

### *Support to the personnel function*

This business line encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

### *Materiel, infrastructure and environment support*

This business line encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

*Department/Forces executive*

This business line encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the Department; manage the defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

## Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	6,875,690,000	...	...	1	Operating expenditures		
...	...	218,068,440	...	1b	Operating expenditures		
...	...	...	...	1c	Transfer of \$8,007,001 from National Defence		
...	...	143,209,203	...		Vote 10		
...	...	...	8,007,001		Transfer from: Vote 10		
...	...	...	380,000		TF Vote 10 <sup>(1)</sup>		
...	6,875,690,000	361,277,643	8,387,001		Total—Vote 1	35,903,433	7,102,780,270
...	1,643,885,317	...	...	5	Capital expenditures		
...	...	91,000,000	...	5b	Capital expenditures		
...	...	...	...	5c	Transfer of \$16,992,999 from National Defence		
...	...	1	...		Vote 10		
...	...	...	16,992,999		Transfer from Vote 10		
...	1,643,885,317	91,000,001	16,992,999		Total—Vote 5	(6,917,146)	2,005,050,965
...	170,078,998	...	...	10	Grants and contributions		
...	...	183,400,000	...	10a	Contributions		
...	...	237,006,923	...	10b	Grants and contributions		
...	...	...	(8,007,001)		Transfer to: Vote 1		
...	...	...	(16,992,999)		Vote 5		
...	170,078,998	420,406,923	(25,000,000)		Total—Vote 10	62,219,410	297,105,003
...	48,645	...	1,333	(S)	Minister of National Defence—Salary and motor car allowance	49,978	48,666
...	175,000	...	(82,117)	(S)	Pensions and annuities paid to civilians	92,883	91,379
...	546,809,000	...	39,479,232	(S)	Military pensions	586,288,232	581,745,102
...	...	...	...	(S)	Contributions to employee benefit plans	...	...
...	146,034,000	...	7,352,000	(S)	Collection agency fees	153,386,000	159,890,000
...	...	...	66,597	(S)	Spending of proceeds from the disposal of surplus	66,597	59,407
5,907,200	...	...	34,440,278	(S)	Crown assets	39,926,879	40,092,538
...	...	...	5,207,784	(S)	Court awards	5,207,784	411,766
5,907,200	9,382,720,960	872,684,567	86,845,107		Total budgetary	10,256,531,538	10,187,255,096





## Program by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Maritime forces	1,598,025,071	1,759,744,489		353,490,424	362,939,463		...	...		23,700,000	23,138,414		...	...		1,927,815,495	2,099,545,538	
Land forces	2,367,971,795	2,410,934,000		647,621,739	728,963,000		...	...		133,000,000	145,256,000		...	...		2,882,599,534	2,994,641,000	
Air forces	2,024,341,531	2,376,278,000		430,540,040	385,358,000		...	...		125,500,000	148,632,000		...	...		2,329,381,571	2,613,004,000	
Joint operations and civil emergency preparedness	288,643,699	348,638,546		68,843,779	52,550,000	425,555,796	365,988,454			3,700,000	5,134,000		...	...		779,343,274	762,043,000	
Communications and information management	321,828,169	186,684,000		100,388,296	55,494,000	...	...			2,900,000	2,557,000		...	...		419,316,465	239,621,000	
Support to the personnel function	789,873,759	404,644,180		51,899,257	83,614,000	16,238,340	16,113,820			19,400,000	21,293,000		...	...		838,631,356	483,079,000	
Material, infrastructure and environment support	640,106,945	552,390,021		82,058,374	106,691,000	4,795,302	3,717,979			3,900,000	4,836,000		...	...		723,060,621	657,963,000	
Department/Forces executive—																		
Budgetary	312,053,287	262,305,660		17,036,408	23,113,000	134,834,823	133,404,597			15,915,000	12,188,257		...	...		448,009,518	406,635,000	
Non-budgetary	...	...		...	...	...	...			...	...		79,458,033	(10,833,153)		79,458,033	(10,833,153)	
Sub-total—																		
Budgetary	8,342,850,256	8,301,618,896		1,798,722,463	581,444,261	519,224,850	519,224,850			328,015,000	363,034,671		...	...		10,348,157,834	10,256,531,538	
Non-budgetary	...	...		...	...	...	...			...	...		79,458,033	(10,833,153)		79,458,033	(10,833,153)	
Revenues netted against expenditures	(328,015,000)	(363,034,671)		...	...	...	...			(328,015,000)	(363,034,671)		...	...		...	...	
Total Ministry—																		
Budgetary	8,014,835,256	7,938,584,225		1,751,878,317	1,798,722,463	581,444,261	519,224,850			...	...		...	...		10,348,157,834	10,256,531,538	
Non-budgetary	...	...		...	...	...	...			...	...		79,458,033	(10,833,153)		79,458,033	(10,833,153)	

# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants</b>							
...	54,000	...	...	...	54,000	...	54,000
Joint operations and civil emergency preparedness Research fellowship—Emergency planning							
Support to the personnel function (S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan							
...	175,000	...	(82,117)	...	92,883	...	91,379
Materiel, infrastructure and environment support Colchester Park Development Society							
...	...	145,302	...	...	145,302	...	...
Department/Forces executive Civil pensions and annuities:							
...	200	...	...	...	200	...	200
...	13,300	...	...	...	13,300	...	12,692
...	75,000	...	...	...	75,000	...	100,000
...	205,000	...	...	...	205,000	...	205,000
...	205,000	...	...	...	205,000	...	205,000
...	205,000	...	...	...	205,000	...	205,000
...	10,285	...	...	...	10,285	...	10,285
...	12,090	...	...	...	12,090	...	3,960
...	1,700,000	...	...	...	1,700,000	...	1,681,357
...	89,250	...	...	...	89,250	...	89,250
...	60,000	...	...	...	60,000	...	60,000
...	40,000	...	...	...	40,000	...	40,000
...	1,125,000	...	...	...	1,125,000	...	1,125,000
...	...	24,056	...	...	24,056	...	24,056
...	...	...	...	...	...	...	6,990,000
...	3,740,125	24,056	...	...	3,764,181	...	10,751,800
...	3,969,125	169,358	(82,117)	...	4,056,366	80,697	10,897,179
<b>Total—Grants</b>							
<b>Contributions</b>							
Joint operations and civil emergency preparedness Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i> Contribution to the Royal Society of Canada Emergency Preparedness Partners							
...	4,589,308	...	(606,200)	...	3,983,108	(595,666)	4,345,798
...	45,000	...	...	...	45,000	...	45,000
...	150,000	...	...	...	150,000	...	162,500

Available from previous years	Source of authorities			Adjustments and transfers	Total available for use	Disposition of authorities				
	As shown in					Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					\$	\$		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	192,500	...	...	...	192,500	...	202,763	(10,263)	...	247,680
...	1,118,065	...	...	...	1,118,065	...	1,196,633	(78,568)	...	1,070,892
...	...	419,406,923	...	...	419,406,923	...	359,155,084	60,251,839	...	144,691,809
...	...	...	420,040	...	420,040	...	420,040	...	...	...
...	...	...	15,500	...	15,500	...	15,500	...	...	...
...	...	...	170,660	...	170,660	...	170,660	...	...	...
...	6,094,873	419,406,923	...	...	425,501,796	...	365,934,454	59,567,342	...	150,563,679
...	...	...	...	...	...	...	...	...	...	...
...	4,000,000	...	(769,883)	...	3,230,117	...	3,230,117	...	...	3,424,829
...	14,000,000	...	(1,364,660)	...	12,635,340	...	12,635,340	...	...	13,275,053
...	300,000	...	...	...	300,000	...	155,480	144,520	...	230,493
...	18,300,000	...	(2,134,543)	...	16,165,457	...	16,020,937	144,520	...	16,930,375
...	...	...	...	...	...	...	...	...	...	...
...	4,650,000	...	(500,000)	...	4,150,000	...	3,072,677	1,077,323	...	8,154,248
...	...	...	500,000	...	500,000	...	500,000	...	...	...
...	4,650,000	...	...	...	4,650,000	...	3,572,677	1,077,323	...	8,154,248
...	97,370,000	...	5,000,000	...	102,370,000	...	101,893,494	476,506	...	82,446,864
...	45,000,000	...	(31,100,000)	...	13,900,000	...	13,589,872	310,128	...	29,402,587
...	260,000	830,642	1,100,000	...	2,190,642	...	2,114,885	75,757	...	1,312,802
...	158,000	...	...	...	158,000	...	128,678	29,322	...	31,167
...	100,000	...	...	...	100,000	...	63,191	36,809	...	52,011
...	3,178,000	...	...	...	3,178,000	...	2,825,796	352,204	...	1,800,730
...	5,125,000	...	...	...	5,125,000	...	5,122,732	2,268	...	4,671,452
...	280,000	...	(213,465)	...	66,535	...	...	66,535	...	...
...	85,000	...	...	...	85,000	...	85,000	...	...	55,000
...	3,684,000	...	160,500	...	3,844,500	...	3,844,500	...	...	3,204,740
...	...	...	30,530	...	30,530	...	30,530	...	...	200,000



...	...	...	6,151	6,151	Wren Association of Toronto	6,151	...	...	...
...	...	...	16,284	16,284	National Defence records and library services	16,284	...	...	...
...	...	...	...	...	employee takeover	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,173,430
...	155,240,000	830,642	(25,000,000)	131,070,642		129,721,113	1,349,529	...	127,350,783
...	184,284,873	420,237,565	(27,134,543)	577,387,895	Total—Contributions	515,249,181	62,138,714	...	302,999,085
<b>Ministerial Summary by Business Line</b>									
...	6,148,873	419,406,923	...	425,555,796	Joint operations and civil emergency preparedness	365,988,454	59,567,342	...	150,617,679
...	18,475,000	...	(2,216,660)	16,258,340	Support to the personnel function	16,113,820	144,520	...	17,021,754
...	4,650,000	145,302	...	4,795,302	Matériel, infrastructure and environment support	3,717,979	1,077,323	...	8,154,248
...	158,980,125	854,698	(25,000,000)	134,834,823	Department/Forces executive	133,404,597	1,430,226	...	138,102,583
...	188,253,998	420,406,923	(27,216,660)	581,444,261	Total Ministry	519,224,850	62,219,411	...	313,896,264

(S) Statutory transfer payment.

## Details of Spendable Amounts

Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
<b>Maritime forces</b>				
Deductions from members for rations, quarters and clothing	12,300,000	12,230,000	13,786,875	
Material and services provided to other government departments	3,500,000	3,224,000	2,649,000	66,000
Medical and dental services	500,000	403,500	34,033	233,000
Provincial school grants and tuition fees	100,000	87,991	5,490	236,460
Other recoveries	7,300,000	7,192,923	7,185,055	17,361
	23,700,000	23,138,414	23,660,453	3,489,639
				3,700,000
				5,134,000
				3,806,000
<b>Land forces</b>				
Deductions from members for rations, quarters and clothing	41,500,000	46,796,000	49,387,424	
Material and services provided to other government departments	86,000,000	91,107,000	91,699,000	1,208,899
Medical and dental services	400,000	386,118	33,817	825,000
Provincial school grants and tuition fees	100,000	84,200	5,455	331,000
Other recoveries	5,000,000	6,882,682	7,139,304	482,000
	133,000,000	145,256,000	148,265,000	73,569
				6,233
				1,327,431
				1,315,868
				3,013,000
<b>Air forces</b>				
Deductions from members for rations, quarters and clothing	25,000,000	27,705,000	26,567,827	
Material and services provided to other government departments	90,000,000	103,004,000	103,872,000	5,181,000
Medical and dental services	800,000	941,272	68,868	5,143,962
Provincial school grants and tuition fees	200,000	205,262	11,110	1,081,000
Other recoveries	9,500,000	16,776,466	14,539,195	1,704,000
	125,500,000	148,632,000	145,059,000	789,303
				150,000
				13,000,000
				14,069,574
				12,875,214
				19,794,000
<b>Material, infrastructure and environment support</b>				
Deductions from members for rations, quarters and clothing	200,000		266,000	
Material and services provided to other government departments	2,100,000		2,761,000	278,000
Medical and dental services	1,500,000		94,994	2,689,033
Other recoveries	3,900,000		1,714,006	7,161
				1,511,806
				4,486,000

Joint operations and civil emergency preparedness  
Deductions from members for rations, quarters and clothing

Material and services provided to other government departments  
Medical and dental services  
Other recoveries

Communications and information management  
Deductions from members for rations, quarters and clothing

Material and services provided to other government departments  
Medical and dental services  
Other recoveries

Support to the personnel function

Deductions from members for rations, quarters and clothing

Material and services provided to other government departments  
Medical and dental services  
Provincial school grants and tuition fees

Other recoveries

Material, infrastructure and environment support

Deductions from members for rations, quarters and clothing

Material and services provided to other government departments  
Medical and dental services  
Other recoveries

# Details of Respendable Amounts—Concluded

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department/Forces executive			
Deductions from members for rations, quarters and clothing	4,200,000	4,262,000	5,960,928
Material and services provided to other govern- ment departments	10,755,000	6,978,809	11,636,000
Medical and dental services	50,000	49,676	4,235
Provincial school grants and tuition fees	10,000	10,832	683
Other recoveries	900,000	886,940	894,154
	15,915,000	12,188,257	18,496,000
Total budgetary	328,015,000	363,034,671	366,579,453
Non-budgetary (respendable receipts)			
Working capital advance	...	432,731,033	558,648,413
Total Ministry— Budgetary	328,015,000	363,034,671	366,579,453
Non-budgetary	...	432,731,033	558,648,413

# Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	1,529,338	1,371,230
Total tax revenues	1,529,338	1,371,230
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian Forces housing projects—Interest	28,215	245,159
Other accounts—		
Interest on loans to employees posted abroad	525,483	598,838
Interest earned from funds on deposit with suppliers	20,000	33,838
	573,698	877,835
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts	48,094,995	214,548,233
and refunds of advance payments on contracts	45,234	...
Adjustments to prior year's payables	48,140,229	214,548,233
	34,440,278	40,180,905
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial govern- ments for humanitarian assistance provided	15,507,794	24,902,742
Sale of non surplus material	...	260,575
	15,507,794	25,163,317
Total non-tax revenues	98,661,999	280,770,290
Total Ministry	100,191,337	282,141,520





# SECTION 16

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## National Revenue

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### Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund of all taxes, duties, and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government such as competitiveness through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

### Business Line Description

#### *Assistance to clients and assessment of returns*

To communicate to clients their rights and obligations; to develop and maintain a registry of clients; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to client enquiries; to process and assess their returns when received; to advise clients of results through the issuance of notices of assessment; to process payments; to update client accounts for all assessments and remittances; and to conduct a limited verification of items that were accepted at the assessing stage. Also included are an advisory function to other government departments with respect to the administrative feasibility of new legislation and treaties under negotiation; activities related to the registration of charities,

pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

A final component is to respond to the federal government's thrust toward reform of social policy through the administration of socio-economic payments made to low and modest income individuals and families, in the form of the Child Tax Benefit, Children's Special Allowances, Goods and Services Tax Credit, British Columbia Family Benefit and other provincial benefit payments.

#### *Customs and trade administration*

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the Government's foreign policy and domestic socio-economic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada, and through the detection of contraband; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering duty relief measures with respect to certain imported goods which are exempt from the application of the government's trade policies.

#### *Verification and enforcement*

To carry out a range of programs related to the verification and enforcement of compliance with tax legislation. These programs include a variety of

examinations, audits and investigations designed to increase compliance and ensure fairness in the self-assessment system.

#### *Revenue collections*

To collect tax, levies, duties, and other amounts including collections of amounts deducted at source by employers on behalf of employees; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. Also included is the issuance of rulings on whether individuals are entitled to benefits under the *Canada Pension Plan* (Act) and *Employment Insurance Act*, and making other determinations at the request of the Department of Human Resources Development.

#### *Appeals*

To provide clients with a means of redress, involving the resolution of Notices of Objection and Appeals by an impartial review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*.

#### *Administration and information technology*

To provide executive direction and a range of support and central services to the other business lines. These include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems, security, human resources, training, laboratory and legal services.

# Ministry Summary

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	
...	1,891,704,000	...	...	1,891,704,000	1	Operating expenditures					
...	...	113,129,970	...	113,129,970	1b	Transfer of \$4,217,000 from National Revenue Vote 5					
...	...	254,706,559	...	254,706,559	1c	Operating expenditures					
...	...	...	4,217,000	4,217,000		Transfer from: Vote 5					
...	...	...	203,000	203,000		TB Vote 10 <sup>(1)</sup>					
...	1,891,704,000	367,836,529	4,420,000	2,263,960,529		Total—Vote 1	2,230,745,948	33,214,581	...	2,024,807,979	
...	13,727,000	...	...	13,727,000	5	Capital expenditures					
...	...	...	(4,217,000)	(4,217,000)		Transfer to Vote 1					
...	13,727,000	...	(4,217,000)	9,510,000		Total—Vote 5	9,293,780	216,220	...	8,235,644	
...	92,750,000	...	...	92,750,000	10	Contributions					
...	...	2,250,000	...	2,250,000	10b	Contributions					
...	92,750,000	2,250,000	...	95,000,000		Total—Vote 10	95,000,000	...	...	95,000,000	
...	48,645	...	1,333	49,978	(S)	Minister of National Revenue—Salary and motor car allowance	49,978	...	...	48,666	
...	335,067,000	...	16,869,000	351,936,000	(S)	Contributions to employee benefit plans	351,936,000	...	...	266,482,000	
...	44,000,000	23,000,000	1,973,310	68,973,310	(S)	Children's special allowance payments (Children's Special Allowances Act)	68,973,310	...	...	45,528,163	
28,935	...	...	364,638	393,573	(S)	Spending of proceeds from the disposal of surplus	309,076	...	...	486,540	
...	...	...	874,620	874,620	(S)	Crown assets	874,620	...	...	1,312,229	
...	...	...	...	...		Court awards		...	...		
28,935	2,377,296,645	393,086,529	20,285,901	2,790,698,010		Total Ministry—Budgetary	2,757,182,712	33,430,801	84,497	2,441,901,221	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

## Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assistance to clients and assessment of returns	616,703,294	616,145,805	...	...	163,973,310	163,973,310	...	...	...	...	780,676,604	780,119,115
Customs and trade administration	432,308,469	432,481,261	9,510,000	9,293,780	...	...	...	...	...	...	441,818,469	441,775,041
Verification and enforcement	600,365,542	600,305,627	...	...	...	...	...	...	...	...	600,365,542	600,305,627
Revenue collections	253,462,068	253,294,144	...	...	...	...	...	...	...	...	253,462,068	253,294,144
Appeals	73,362,064	73,354,971	...	...	...	...	...	...	...	...	73,362,064	73,354,971
Administration and information technology	778,722,263	746,042,814	...	...	...	...	...	...	...	...	778,722,263	746,042,814
Revenues netted against expenditures	...	...	...	...	...	...	137,709,000	137,709,000	...	...	(137,709,000)	(137,709,000)
Sub-total	2,754,923,700	2,721,624,622	9,510,000	9,293,780	163,973,310	163,973,310	137,709,000	137,709,000	...	...	2,790,698,010	2,757,182,712
Revenues netted against expenditures	(137,709,000)	(137,709,000)	...	...	...	...	(137,709,000)	(137,709,000)	...	...	...	...
<b>Total Ministry—Budgetary</b>	<b>2,617,214,700</b>	<b>2,583,915,622</b>	<b>9,510,000</b>	<b>9,293,780</b>	<b>163,973,310</b>	<b>163,973,310</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,790,698,010</b>	<b>2,757,182,712</b>



# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants</b>							
...	44,000,000	23,000,000	68,973,310	68,973,310	...	...	45,528,163
<b>Contributions</b>							
...	92,750,000	2,250,000	95,000,000	95,000,000	...	...	95,000,000
...	136,750,000	25,250,000	163,973,310	163,973,310	...	...	140,528,163
<b>Total Ministry</b>							

(S) Statutory transfer payment.

## Details of Respendable Amounts

Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Revenues netted against expenditures				
Canada Pension Plan	60,315,000	60,315,000	59,416,000	
Employment insurance	77,394,000	77,394,000	76,687,000	
<b>Total Ministry—Budgetary</b>	<b>137,709,000</b>	<b>137,709,000</b>	<b>136,103,000</b>	

## Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Tax revenues—</b>			<b>Excise duties—</b>		
Income tax—			Maured spirits	381,132,949	379,752,597
Personal—			Unmaured spirits	1,322,402	1,427,161
Deductions at source	45,358,141,975	45,252,465,468	Beer	568,582,926	559,882,773
Other collections	27,129,770,538	25,534,640,882	Spirit coolers	8,163,211	5,035,358
	72,487,912,513	70,787,106,350	Cigarettes	1,298,526,350	1,255,114,431
Corporation	21,509,470,637	22,152,454,008	Cigars	2,247,693	1,913,322
Non-resident	1,930,369,876	1,983,456,518	Manufactured tobacco	96,660,735	59,274,644
Other	970,907,802	990,222,193	Canadian raw leaf tobacco	227,730	268,154
	96,898,660,828	95,913,239,069	Licences and miscellaneous	975,433	311,629
			Less: refunds	2,773	136,724
Goods and services tax (GST)/Harmonized sales tax (HST)	50,114,131,939	46,933,798,125			
GST on billed goods and services	238,627	295,353	Petroleum and gas revenue tax—		
Credit to persons	(2,849,817,149)	(2,891,725,063)	Petroleum and gas	(37,412,081)	(306,640)
	47,264,553,417	44,042,368,415	Resource royalty	11,396,097	12,933,140
Less: Government tax remission order	907,160,127	921,700,116			
refunds/rebates and interest paid	24,070,606,850	22,240,841,784	Excise tax—Motive fuel—Gasoline	4,267,674,040	4,144,600,978
Harmonized sales tax—Transfer to provinces	1,662,202,030	1,470,465,500	Less: refunds	4,089,809	1,029,289
	26,639,969,007	24,633,007,400			
	20,624,384,410	19,409,361,015			
<b>Sales tax—</b>			<b>Excise tax—Aviation gasoline and diesel fuel—</b>		
Domestic	847,192	972,209	Aviation gasoline and jet fuel	59,167,642	56,082,395
Tax on insurance premiums <sup>(1)</sup>	216,137	721,003	Diesel fuel	437,739,796	424,629,065
Imports	21,057	85		496,907,438	480,711,460
	1,084,386	1,693,297	Less: rebates	18,252,845	(1,210,210)
Less: drawbacks	40,830	6,475			
refunds	66,369,761	31,281,419	Other excise taxes and duties—		
rebates	906,224	82,013	Manufacturers' taxes—		
tax on insurance premiums (credit deductions) <sup>(1)</sup>	...	70,274	Cigarettes	478,654,593	481,921,670
	67,316,815	31,440,181			
	(66,232,429)	(29,746,884)	Tobacco	768,847,971	671,483,559
Sales tax—Inventory rebate	(866)	8,257	Cigars	22,368,756	22,443,488
	(66,231,563)	(29,755,141)	Tobacco products inventory rebate	41,307,814	38,559,912
Customs import duties	2,636,362,197	3,133,701,087	Jewellery	...	150
Provincial taxes	9,181,186	9,298,711	Automobiles	65,660,548	61,679,566
	2,645,543,383	3,142,999,798	Smokers' accessories	6,080,030	7,470,095
Less: drawbacks	135,676,511	196,157,395	Automotive air conditioners	18,281,222	6,199,741
refunds	141,322,818	171,722,084	Wines	134,534,035	133,068,589
provincial refunds and transfers	9,147,481	9,193,420	Miscellaneous	120,039,312	124,297,555
	286,146,810	377,072,899		4,092,146	11,271,425
	2,359,396,573	2,765,926,899	Softwood lumber products charge	1,181,211,834	1,076,474,080
				...	242,416

# Revenues—Concluded

	Current year		Previous year	
	\$		\$	
Less: drawbacks other refunds and interest paid	450,667	407,751		
	127,229,280	54,850,507		
	127,679,947	55,258,258		
Air transportation tax	1,053,531,887	1,021,458,238		
Penalty	291,971,535	740,201,580		
Interest	1,570,960	815,447		
	1,250,114	817,152		
	294,792,609	741,834,179		
Less: transfer to Department of Transport as a credit to expenditures	294,792,609	741,834,179		
	...	...		
<b>Total tax revenues</b>	<b>127,944,001,631</b>	<b>125,981,193,284</b>		
<b>Non-tax revenues—</b>				
Return on investments—				
Other accounts—				
Public buildings and properties—Rental	...	344,448		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,852,021	2,867,897		
Adjustments to prior year's payables	3,881,198	12,628,134		
	5,733,219	15,496,031		
Privileges, licences and permits—				
Brokers' licence fees	379,014	425,761		
Service fees—				
Ruling fees	1,143,951	1,018,216		
Fees for photocopying charitable organization returns	3,798	102		
Special report on tax statistics	174,517	125,286		
Foreign travel	157,258	183,154		
Inspection fees	17,387	6,194		
Recovery of seminar fees	900	...		
Customs bonded warehouse fees	844,691	757,513		
Provincial tax credit fees	10,161,569	9,807,660		
Special services fees	1,057,895	1,243,424		
Other fees	1,777,851	3,006,236		
	15,339,817	16,147,785		
Proceeds from sales—				
Proceeds from sales	48,309	114,345		
Sale of unclaimed goods, seals, etc.	64,511	174,260		
Other	54,119	50,023		
	166,939	338,628		

	Current year		Previous year	
	\$		\$	
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Penalties—				
Goods and services tax	72,647,928	70,365,615		
Other	4,219,313	6,288,084		
Interest—				
Goods and services tax	49,997,366	56,509,040		
Interest paid on excise tax refunds	40,247,269	...		
Interest paid on late payment of FST				
housing rebate	453,112	...		
Interest paid on late payment of GST				
refund claims	25,438,426	...		
Interest paid on late payment of GST				
rebates				
Other	3,550,514	19,041,043		
Customs seizures	3,401,806	38,450		
Investigation services seizures	(39,379)	2,541,537		
Port seizures	1,774,655	9,879,687		
Duty free shops	11,339,130	3,904,618		
Fines and forfeitures	5,011,014	8,293,377		
Access to information	7,425,776	18,384		
Law costs awards	22,667	2,338		
Miscellaneous user fees	4,790	18,079		
Advance Pricing Agreement fees	12,399	163,111		
Rental of parking space	84,673	269,847		
Administration of provincial programs	293,521	6,394,140		
Recovery of employee benefits	3,651,565	22,068,000		
Public building and property rental	22,777,999	...		
Other	961,940	2,441,137		
	2,006,474	208,256,487		
<b>Total non-tax revenues</b>	<b>277,266,585</b>	<b>241,372,415</b>		
<b>Total Ministry</b>	<b>128,221,268,216</b>	<b>126,222,565,699</b>		

(1) Under Part I of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

## Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Science and technology	194,664,822	193,440,018		3,385,632	2,134,953		21,149,081	20,284,875		15,215,458	15,215,458		...	...		203,984,077	200,644,388	
Knowledge infrastructure	136,246,561	135,002,448		245,776	244		4,912,795	4,877,987		2,438,199	2,438,199		...	...		138,966,933	137,442,480	
Developing federal policy and regulations	71,027,592	68,164,181		427,656	22,238		19,233,663	13,963,618		2,703,544	2,703,544		...	...		87,985,367	79,446,493	
Promoting Canada's international interests	9,463,553	8,355,669		89,286	81		218,633	212,227		259,614	259,614		...	...		9,511,858	8,308,363	
Sunrise/special programs—Budgetary	6,593,191	6,086,860		...	...		54,370,997	9,200,346		165,661	165,661		...	...		60,798,527	15,121,545	
Corporate management and administration	63,173,581	61,460,228		8,442,650	7,971,691		100,000	95,000		45,012	45,012		...	...		71,671,219	69,481,907	
Geomatics Canada Revolving Fund	22,824,751	15,912,593		...	574,400		...	...		16,355,443	16,355,443		...	...		6,469,308	131,950	
Sub-total—Budgetary	503,994,051	488,422,397		12,591,000	10,703,607		99,985,169	48,634,053		37,182,931	37,182,931		...	...		579,387,289	510,577,126	
Non-Budgetary	...	...		...	...		...	...		...	...		...	...		37,926,000	37,926,000	
Revenues netted against expenditures	(37,182,931)	(37,182,931)		...	...		...	...		(37,182,931)	(37,182,931)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>466,811,120</b>	<b>451,239,466</b>		<b>12,591,000</b>	<b>10,703,607</b>		<b>99,985,169</b>	<b>48,634,053</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>579,387,289</b>	<b>510,577,126</b>	
Non-Budgetary	...	...		...	...		...	...		...	...		...	...		37,926,000	37,926,000	
<b>Atomic Energy Control Board</b>																		
Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy	49,155,090	46,446,459		1,683,382	1,683,382		721,000	634,138		...	...		...	...		51,559,472	48,763,979	
<b>Total Program—Budgetary</b>	<b>49,155,090</b>	<b>46,446,459</b>		<b>1,683,382</b>	<b>1,683,382</b>		<b>721,000</b>	<b>634,138</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>51,559,472</b>	<b>48,763,979</b>	
<b>Atomic Energy of Canada Limited—Budgetary</b>																		
...	126,000,000	126,000,000		...	...		...	...		...	...		...	...		126,000,000	126,000,000	



[illegible][illegible]

## Transfer Payments

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use		Used in the current year		Variance	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	\$	\$				\$	\$				
\$	\$	\$	\$	\$	\$		Department Grants					\$	
							Science and technology						
							In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	18,132	4,868	...		52,083	
	103,850	...	(80,850)	23,000			Grants to universities for specific forestry research projects	5,000	...	...		...	
	39,006	...	(34,006)	5,000			Grant to the Quebec Council on Forestry Research	23,500	...	...		23,500	
	25,000	...	(1,500)	23,500									
	167,856	...	(116,356)	51,500				46,632	4,868	...		75,583	
							Knowledge infrastructure						
							In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	56,139	4,862	...		100,879	
	239,500	260,001	(438,500)	61,001			Developing federal policy and regulations						
							In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives						
	66,000	...	619,842	685,842			Items not required for the current year	681,132	4,710	...		38,066	
	...	...	...	...				...	...	...		130,000	
	66,000	...	619,842	685,842				681,132	4,710	...		168,066	
							Promoting Canada's international interests						
							In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	3,404	2,596	...		5,513	
	4,000	...	2,000	6,000			Corporate management and administration						
							In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives						
	50,000	...	...	50,000				50,000	...	...		50,000	
	527,356	260,001	66,986	854,343			Total—Grants	837,307	17,036	...		400,041	
							Contributions						
							Sciences and technology						
							In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives						
	668,516	...	364,352	1,032,868			Canadian Forestry Association	993,340	39,528	...		945,908	
	40,000	...	...	40,000			Forest Engineering Research Institute of Canada	40,000	...	...		...	
	1,675,400	...	(1,675,400)	...				...	...	...		...	

...	110,295	...	...	10,653	120,948	Contribution to the International Energy Agency/Forest Energy Agreement	120,948	...	...	82,841
...	3,053,200	...	...	(3,053,200)	...	Contribution to Forintek Canada Corporation	...	...	...	...
...	...	...	...	...	...	Contribution to the Canadian Inter-Agency Forest Fire Centre	94,904	5,329	...	85,914
...	100,233	...	...	...	100,233	In support of the energy efficiency and alternative energy programs	2,260,526	2,988	...	5,107,801
...	3,271,000	...	...	(1,007,486)	2,263,514	Youth employment initiatives	456,263	21	...	606,545
...	409,800	...	...	46,484	456,284	Contribution to the First Nations forestry program	3,071,953	1	...	803,780
...	4,120,000	...	...	(1,048,046)	3,071,954	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	3,186,041	...	...	3,288,500
...	4,028,000	...	...	(841,959)	3,186,041	Contribution to the International Energy Agency	489,889	1,227	...	920,469
...	679,000	...	...	(187,884)	491,116	Ocean drilling program	211,474	1	...	188,801
...	31,400	...	...	180,075	211,475	Contribution to Forintek value-added program	...	...	...	275,000
...	...	1,000,000	...	(1,000,000)	...	Contributions to diesel emissions evaluation program	400,000	...	...	...
...	...	...	...	400,000	400,000	Contributions to individuals, profit and non-profit organizations, educational institutions, provincial, territorial and municipal and regional governments to support activities which contribute to the objectives of the Climate Change Action Fund	1,474,431	...	...	...
...	...	...	...	1,474,431	1,474,431	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	1,862,894	19,823	...	...
...	...	...	...	1,882,717	1,882,717	Model forest program	5,575,580	790,420	...	...
...	...	...	...	6,366,000	6,366,000	...	20,238,243	859,338	...	12,305,559
...	18,186,844	1,000,000	...	1,910,737	21,097,581	Knowledge infrastructure	...	...	...	...
...	...	...	...	...	...	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	370,943	29,057	...	292,380
...	182,600	...	...	217,400	400,000	Youth employment initiatives	154,196	...	...	161,409
...	159,600	...	...	(5,404)	154,196	Ocean drilling program	524,770	...	...	468,505
...	525,600	...	...	(830)	524,770	Model forest program	1,240,089	239	...	6,602,337
...	8,150,000	...	...	(6,909,672)	1,240,328	In support of the energy efficiency and alternative energy programs	1,675,000	...	...	412,000
...	461,000	...	...	(461,000)	...	Forest Engineering Research Institute of Canada	...	...	...	1,705,000
...	...	...	...	1,675,000	1,675,000	Contributions to individuals, profit and non-profit organizations, educational institutions, provincial, territorial and municipal and regional governments to support activities which contribute to the objectives of the Climate Change Action Fund	155,000	...	...	...
...	...	...	...	155,000	155,000	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	699,350	650	...	...
...	...	...	...	700,000	700,000	Canadian Forestry Association	2,500	...	...	19,453
...	...	...	...	2,500	2,500	Items not required for the current year	...	...	...	...
...	...	...	...	...	...	...	4,821,848	29,946	...	9,661,084
...	9,478,800	...	...	(4,627,006)	4,851,794	...	...	...	...	...

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
...	301,000	...	249,000	550,000	48,087	...	625,572
...	2,139,000	...	4,821,640	6,960,640	4,682,590	...	1,746,444
...	400,000	...	(125,000)	275,000	18,925	...	100,000
...	8,501,000	50,000	(7,162,000)	1,389,000	1,776	...	...
...	129,000	...	(89,838)	39,162	...	...	34,963
...	1,443,000	...	(240,500)	1,202,500	...	...	1,364,219
...	680,000	...	...	680,000	...	...	759,585
...	1,900,000	...	(386,996)	1,513,004	513,004	...	1,900,000
...	...	20,000,000	(19,533,702)	466,298	...	...	...
...	...	...	11,507	11,507	...	...	12,046
...	...	...	22,000	22,000	953	...	18,075
...	...	...	395,000	395,000	...	...	215,000
...	...	...	3,120,664	3,120,664	...	...	3,109,200
...	...	...	1,000,000	1,000,000	...	...	...
...	...	...	923,046	923,046	...	...	103,846
...	...	...	...	...	...	...	5,030,000
...	15,493,000	20,050,000	(16,995,179)	18,547,821	5,265,335	...	15,018,950
Promoting Canada's international interests							
...	3,000	...	197,000	200,000	3,810	...	106,258
...	14,000	...	(6,168)	7,832	...	...	6,993
...	...	...	2,301	2,301	...	...	2,409
...	...	...	2,500	2,500	...	...	...
...	17,000	...	195,633	212,633	3,810	...	115,660



Sunset/special programs									
Contribution to industry under Mineral Development									
Agreement—									
Quebec									
	951,000	365,000	(268,779)	1,047,221	1,047,221	1,047,221	...	...	2,221,315
	...	100,000	11,017	111,017	111,016	111,016	1	...	...
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland									
	18,487,877	5,500,000	...	18,487,877	18,487,877	3,315,302	...	15,172,575	5,952,166
(S) Payments to the Nova Scotia offshore revenues account									
	...	500,000	2,240,000	2,481,556	2,481,556	2,481,556	...	...	2,572,066
(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund									
	...	225,000	...	238,067	238,067	238,067	...	...	842,579
(S) Nova Scotia fiscal equalization offset									
	...	400,000	2,200,000	728,000	728,000	728,000	...	...	8,238,000
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia									
	11,861,168	4,097,000	(500,000)	11,861,168	11,861,168	1,010,093	...	10,851,075	2,041,338
Contributions to individuals, profit and non-profit organizations, educational institutions, provincial, territorial and municipal and regional governments to support activities which contribute to the objectives of the Climate Change Action Fund									
	...	...	...	19,416,091	19,416,091	269,091	19,147,000	...	...
Items not required for the current year									
	...	...	...	...	...	...	...	...	757,056
Corporate management and administration									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
	...	...	50,000	50,000	45,000	45,000	5,000	...	45,000
<b>Total—Contributions</b>	<b>30,349,045</b>	<b>54,948,644</b>	<b>25,355,000</b>	<b>(11,521,863)</b>	<b>99,130,826</b>	<b>47,796,746</b>	<b>25,310,430</b>	<b>26,023,650</b>	<b>59,770,773</b>
Department Summary by Business Line									
Science and technology									
	18,354,700	1,000,000	1,794,381	21,149,081	20,284,875	864,206	...	...	12,381,142
Knowledge infrastructure									
	9,718,500	260,001	(5,065,506)	4,912,795	4,877,987	34,808	...	...	9,761,963
Developing federal policy and regulations									
	...	15,559,000	20,050,000	19,233,663	13,963,618	5,270,045	...	...	15,187,016
Promoting Canada's international interests									
	...	21,000	...	218,633	212,227	6,406	...	...	121,173
Sunset/special programs									
	30,349,045	11,773,000	4,305,000	54,370,997	9,200,346	19,147,001	26,023,650	22,624,520	22,624,520
Corporate management and administration									
	...	50,000	...	100,000	95,000	5,000	...	...	95,000
<b>Total Department</b>	<b>30,349,045</b>	<b>55,476,000</b>	<b>25,615,001</b>	<b>(11,454,877)</b>	<b>99,985,169</b>	<b>48,634,053</b>	<b>25,327,466</b>	<b>26,023,650</b>	<b>60,170,814</b>

Atomic Energy Control Board									
Grants									
Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy									
	...	15,000	...	15,000	20,000	(5,000)	...	...	9,000
Grants to support non-profit organizations which are furthering the development of nuclear safety standards									

## Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions									
...	650,000	...	...	650,000	...	589,138	60,862	...	476,938
...	40,000	...	...	40,000	...	10,000	30,000	...	40,000
...	16,000	...	...	16,000	...	15,000	1,000	...	15,950
...	...	...	...	...	...	...	...	...	26,431
...	706,000	...	...	706,000	...	614,138	91,862	...	559,319
...	721,000	...	...	721,000	...	634,138	86,862	...	568,319
30,349,045	56,197,000	25,615,001	(11,454,877)	100,706,169	Total Ministry	49,268,191	25,414,328	26,023,650	60,739,133

(S) Statutory transfer payment.

# Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
<b>Budgetary (respendable revenues)</b>				\$	\$	\$
Science and technology	15,215,458	180,515	136,035			
Privileges, licences and permits	...	135,985	114,022			
Proceeds from sales	...	13,545,462	12,766,006			
Service fees	...	1,553,496	203,566			
Miscellaneous revenues	15,215,458	15,215,458	13,219,629			
Knowledge infrastructure	2,438,199	83,264	29,740			
Privileges, licences and permits	...	1,191,855	1,315,215			
Proceeds from sales	...	1,044,607	1,429,182			
Service fees	...	118,473	334,387			
Miscellaneous revenues	2,438,199	2,438,199	3,108,524			
Developing federal policy and regulations	2,703,544	2,444,864	1,634,547			
Privileges, licences and permits	...	24,820	14,243			
Proceeds from sales	...	233,635	191,086			
Service fees	...	225	1,039			
Miscellaneous revenues	2,703,544	2,703,544	1,840,915			
Promoting Canada's international interests	259,614	5	...			
Privileges, licences and permits	...	3,207	...			
Proceeds from sales	...	256,402	91,365			
Service fees	259,614	259,614	91,365			
Sunset/special programs	165,661	165,661	247,474			
Service fees	...	...	409			
Miscellaneous revenues	165,661	165,661	247,883			
Corporate management and administration						
Service fees		45,012	170			
Miscellaneous revenues		...	44,842			
		45,012	45,012			
Geomatics Canada Revolving Fund	16,355,443	16,355,443	15,866,944			
<b>Total Department—Budgetary</b>	<b>37,182,931</b>	<b>37,182,931</b>	<b>34,375,260</b>			
Cape Breton Development Corporation						
Non-budgetary (respendable receipts)						
Repayment of advances to the Corporation	...	7,662,000	...			
<b>Total Program—Non-budgetary</b>	<b>...</b>	<b>7,662,000</b>	<b>...</b>			
<b>Total Ministry—Budgetary</b>	<b>37,182,931</b>	<b>37,182,931</b>	<b>34,375,260</b>			
<b>Non-budgetary</b>	<b>...</b>	<b>7,662,000</b>	<b>...</b>			

## Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Department</b>					
<b>Tax revenues—</b>					
Goods and services tax	1,384,324	1,356,639	Proceeds from the disposal of surplus Crown assets—	209,538	368,733
<b>Total tax revenues</b>	<b>1,384,324</b>	<b>1,356,639</b>	Proceeds from Crown assets distribution centre	26,239	11,253
			Proceeds from pilot project	235,777	379,986
<b>Non-tax revenues—</b>					
Return on investments— <sup>(1)</sup>			Miscellaneous non-tax revenues—		
Consolidated accounts—			Geomatics Canada Revolving Fund overhead	1,063,167	1,069,708
Atomic Energy of Canada Limited	482,170	434,303	Rental of buildings	301	6,920
Loans, investments and advances—			Rental of works, machinery and equipment	467,587	359,745
Cape Breton Development Corporation	58,461	122,026	Interest on overdue accounts receivables	18,204	22,125
Regional electrical			NSF administration charges	248	203
interconnections—			Pay parking	37,120	25,693
New Brunswick	...	1,236,839	Bonus on lease sales	752,579	...
			Sundries	120,480	155,300
	540,631	1,793,168		2,459,686	1,639,694
<b>Refunds of previous years' expenditures—</b>			<b>Total non-tax revenues</b>	<b>17,677,324</b>	<b>18,719,718</b>
Refunds of expenditures pertaining to purchased			<b>Total Department</b>	<b>19,061,648</b>	<b>20,076,357</b>
goods and services	755,503	586,126	<b>Atomic Energy Control Board</b>		
Refunds of expenditures pertaining to capital purchases	...	2,622	<b>Non-tax revenues—</b>		
Refunds of transfer payments—Subsidies and capital			Refunds of previous years' expenditures—		
assistance	402	291	Refunds of previous years' expenditures	38,517	12,972
Refunds of transfer payments to provinces and			Adjustments to prior year's payables	34,127	80,955
territories	34,862	145,963			
Refunds of other transfer payments				72,644	93,927
Adjustments to prior year's payables—					
Adjustments pertaining to goods and services	571,123	927,145	Service fees—		
Adjustments pertaining to capital	...	112,520	Cost recovery	32,849,517	30,836,827
Adjustments pertaining to transfer payments	...	215,423	Training	1,384,743	1,744,119
Adjustments pertaining to Geomatic Canada Revolving					
Fund	...	76,861		34,234,260	32,580,946
	3,861,059	2,099,243			
<b>Privileges, licences and permits—</b>			Proceeds from the disposal of surplus Crown assets	6,845	3,618
Royalties from licensing, permits and copyright	4,812,427	5,431,371			
Licences and permits	5,514,603	7,046,160	Miscellaneous non-tax revenues—		
			Access to information	200	218
			NSF administration charge	30	30
	10,327,030	12,477,531	Miscellaneous	2,148	17,180
Service fees	864	922		2,378	17,428
Proceeds from sales—					
Charts, maps and plans	252,277	329,174	<b>Total Program</b>	<b>34,316,127</b>	<b>32,695,919</b>



# Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>National Energy Board</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	193,045	111,745
Adjustments to prior year's payables	23,814	20,343
	216,859	132,088
Privileges, licences and permits	475	600
Service fees	...	20
Proceeds from sales	2,328	1,726
Proceeds from the disposal of surplus Crown assets	...	30,211
Miscellaneous non-tax revenues	25,600,710	24,645,778
<b>Total Program</b>	<b>25,820,372</b>	<b>24,810,423</b>
<b>Ministry Summary</b>		
<b>Tax revenues—</b>		
Goods and services tax	1,384,324	1,356,639
<b>Total tax revenues</b>	<b>1,384,324</b>	<b>1,356,639</b>
<b>Non-tax revenues—</b>		
Return on investments	540,631	1,793,168
Refunds of previous years' expenditures	4,150,562	2,325,258
Privileges, licences and permits	10,327,505	12,478,131
Service fees	34,235,124	32,581,888
Proceeds from sales	254,605	330,900
Proceeds from the disposal of surplus Crown assets	242,622	413,815
Miscellaneous non-tax revenues	28,062,774	26,302,900
<b>Total non-tax revenues</b>	<b>77,813,823</b>	<b>76,226,060</b>
<b>Total Ministry</b>	<b>79,198,147</b>	<b>77,582,699</b>

(1) Interest unless otherwise indicated.



# SECTION 18

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Parliament

The Senate

House of Commons

Library of Parliament

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## The Senate

### Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

### Business Line Description

*Political officers of the Senate and other Members of the Senate*

Provision of statutory services to the Senators. These include administration of the salaries, allowances, the Senate's contribution to their pension fund, travel, removal and telecommunication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*.

*Officers in the service of the Senate*

Salaries and other expenses relating to the offices of the Clerk of the Senate, parliamentary counsel, information services, Usher of the Black Rod and support staff.

### Administration

The following areas provide the administrative functions necessary for the effective and efficient operation of the Senate:

- Finance – Administration of the financial and materiel management functions of the Senate including Senators' pay and benefits, professional services, research assistance; internal audit, financial services, reporting and controls and acquisition of materiel.
- Human resources – Administration of the personnel functions of the Senate including staffing, staff relations, pay and benefits, classification and official languages.

- Services – Administration of telecommunications and informatics services; provision of messenger and postal services; provision of in-house printing facilities, maintenance and upkeep of accommodation; furniture repair, trades, transportation and auxiliary services; provision of page services in the Senate Chamber.

### *Legislative services and committees*

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special committees of the Senate. Consideration by committees of legislation and special studies; advice and research on procedural and legislative matters; Senate participation in the activities of parliamentary associations and official inter-parliamentary exchange visits.

### *Protective services*

Provision of protection and security of Senators, personnel, visitors and physical facilities; fire safety, traffic control and parking.

## House of Commons

### Objective

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus.

### Business Line Description

#### *Constituency*

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities

in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;
- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

### *Chamber*

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;



## *Caucus*

- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this business line.

## *Committee*

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the Government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to Government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this business line.

well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this business line.

## **Library of Parliament**

### **Objective**

To provide research assistance, information, documentation and other library services to Parliamentarians, and information on the Parliament of Canada to the general public, in both official languages.

## *Institution*

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution

**Business Line Description***Information and documentation services*

Provide information and reference services to Parliamentarians and their staff and other authorized users. Select, acquire, make accessible, conserve and maintain Library collections of the Main Library, branch libraries and reading rooms. Anticipate clients' needs and alert them to sources of new and newly acquired information including books, periodicals, databases, press clippings, microforms, videotapes, audiotapes, etc. Provide to the general public, information on Parliament; manage guided tours, the souvenir boutique and coordinate educational and visitors' services.

*Parliamentary research services*

Provide professional staff to assist members of both Houses of Parliament, parliamentary committees, associations and delegations; prepare research studies and provide technical briefings on request; initiate and prepare summaries and analysis of new legislation, background papers and reviews of current issues. Services to parliamentary committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

*Administration services*

Provide the administrative functions necessary for the effective and efficient operation of the Library of Parliament in the areas of financial and material management, including financial services, professional services contract administration, acquisition of materiel, inventory control, telecommunications, security and accommodation services; and in the administration of human resources functions, including resource planning, staffing, classification, labour relations, collective bargaining, compensation (pay and benefits), training, harassment complaints and official languages.

# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$		\$	\$	\$
<b>The Senate</b>							
...	28,244,900	...	...	1	...	...	...
...	...	3,261,200	...	1b	...	...	...
...	...	1,975,500	...	1c	...	...	...
...	28,244,900	5,236,700	...	(S)	33,124,747	356,853	29,181,592
Total—Vote 1							
Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account, and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>							
...	12,511,100	...	2,045,726	(S)	14,556,826	...	13,336,038
...	3,935,000	...	198,000		4,133,000	...	2,829,000
...	44,691,000	5,236,700	2,243,726		51,814,573	356,853	45,346,630
<b>Total Program—Budgetary</b>							
<b>House of Commons</b>							
...	159,047,700	...	...	5	...	...	...
...	...	4,116,100	...	5b	...	...	...
...	159,047,700	4,116,100	...	(S)	159,665,526	3,498,274	157,713,698
Total—Vote 5							
Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account							
...	53,315,400	4,374,300	3,211,826	(S)	60,901,526	...	56,233,765
...	22,897,700	...	1,140,465	(S)	24,038,165	...	17,280,199
...	...	...	10,933	(S)	10,933	...	...
...	235,260,800	8,490,400	4,363,224		244,616,150	3,498,274	231,227,662
<b>Total Program—Budgetary</b>							

## Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	16,417,000	...	...	10	<b>Library of Parliament</b>			
...	...	1,726,000	...	10b	Program expenditures			
...	16,417,000	1,726,000	...	(S)	16,811,884	1,331,116	...	17,822,726
...	2,618,000	...	132,000		2,750,000	...	...	2,105,000
...	19,035,000	1,726,000	132,000		19,561,884	1,331,116	...	19,927,726
...	298,986,800	15,453,100	6,738,950		315,992,607	5,186,243	...	296,502,018

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.



# Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>The Senate</b>												
Political Officers of the Senate and other Members of the Senate	15,185,659	15,110,974	...	...	166,967	166,967	...	...	...	...	15,352,626	15,277,941
Officers in the service of the Senate	1,403,500	1,292,887	...	...	...	...	...	...	...	...	1,403,500	1,292,887
Administration	25,030,600	25,121,554	...	...	...	...	...	...	...	...	25,030,600	25,121,554
Legislative services and committees	6,021,176	5,770,715	...	...	342,224	342,224	...	...	...	...	6,363,400	6,112,939
Protective services	4,021,300	4,009,252	...	...	...	...	...	...	...	...	4,021,300	4,009,252
<b>Total Program—Budgetary</b>	<b>51,662,235</b>	<b>51,305,382</b>	<b>...</b>	<b>...</b>	<b>509,191</b>	<b>509,191</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>52,171,426</b>	<b>51,814,573</b>
<b>House of Commons</b>												
Constituency	151,265,414	149,044,681	3,160,208	3,070,476	...	...	329,300	329,300	...	...	154,096,322	151,785,857
Chamber	21,468,891	21,367,596	672,804	660,616	...	...	221,615	221,615	...	...	21,920,080	21,806,597
Committee	17,386,246	17,190,929	445,031	470,089	712,400	712,400	234,575	234,575	...	...	18,309,102	18,138,843
Caucus	15,066,219	14,798,127	650,816	477,737	...	...	26,127	26,127	...	...	15,690,908	15,249,737
Institution	37,067,609	36,728,755	1,438,987	1,314,945	...	...	408,584	408,584	...	...	38,098,012	37,635,116
Sub-total	242,254,379	239,130,088	6,367,846	5,993,863	712,400	712,400	1,220,201	1,220,201	...	...	248,114,424	244,616,150
Revenues netted against expenditures	(1,220,201)	(1,193,571)	(26,630)	(26,630)	...	...	(1,220,201)	(1,220,201)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>241,034,178</b>	<b>237,936,517</b>	<b>6,367,846</b>	<b>5,967,233</b>	<b>712,400</b>	<b>712,400</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>248,114,424</b>	<b>244,616,150</b>
<b>Library of Parliament</b>												
Information and documentation services	11,025,000	10,059,823	...	...	...	...	203,000	202,353	...	...	10,822,000	9,857,470
Parliamentary research services	5,882,000	5,035,006	...	...	...	...	...	...	...	...	5,882,000	5,035,006
Administration services	3,586,000	4,143,171	603,000	526,237	...	...	...	...	...	...	4,189,000	4,669,408
Sub-total	20,493,000	19,238,000	603,000	526,237	...	...	203,000	202,353	...	...	20,893,000	19,561,884
Revenues netted against expenditures	(203,000)	(202,353)	...	...	...	...	(203,000)	(202,353)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>20,290,000</b>	<b>19,035,647</b>	<b>603,000</b>	<b>526,237</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>20,893,000</b>	<b>19,561,884</b>
<b>Total Ministry—Budgetary</b>												
	312,986,413	308,277,546	6,970,846	6,493,470	1,221,591	1,221,591	...	...	...	...	321,178,850	315,992,607



## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments		Used in the		Available for use in	
\$	Main Estimates	Supplementary Estimates	transfers	Total available for use	current year	Variance	subsequent years	previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	193,200	...	(26,233)	166,967	166,967	...	...	276,965
...	289,600	...	52,624	342,224	342,224	...	...	411,179
<b>The Senate</b>								
<b>Grants</b>								
Political Officers of the Senate and other Members of the Senate								
...	193,200	...	(26,233)	166,967	166,967	...	...	276,965
...	289,600	...	52,624	342,224	342,224	...	...	411,179
...	482,800	...	26,391	509,191	509,191	...	...	688,144
<b>Contributions</b>								
Legislative services and committees								
Contributions to parliamentary associations								
<b>Program Summary by Business Line</b>								
Political Officers of the Senate and other Members of the Senate								
...	193,200	...	(26,233)	166,967	166,967	...	...	276,965
...	289,600	...	52,624	342,224	342,224	...	...	411,179
...	482,800	...	26,391	509,191	509,191	...	...	688,144
<b>House of Commons</b>								
<b>Contributions</b>								
...	656,100	...	56,300	712,400	712,400	...	...	706,029
...	656,100	...	56,300	712,400	712,400	...	...	706,029
...	1,138,900	...	82,691	1,221,591	1,221,591	...	...	1,394,173

(S) Statutory transfer payment.

# Details of Responsible Amounts

House of Commons			Caucus		
Budgetary (responsible revenues)	Authorities available for use		Budgetary (responsible revenues)	Authorities available for use	
	in the current year	previous year		in the current year	previous year
	\$	\$		\$	\$
Constituency			Parliamentary associations' membership fees	108	103
Fees from rental of various rooms for non-Parliamentary functions	2,039	2,039	Other recoveries	3,066	415
Proceeds from the disposal of surplus Crown assets	11,451	11,451	Fees from rental of various rooms for non-Parliamentary functions	142	142
Transfers from Parliamentary restaurant	315,511	307,500	Proceeds from the disposal of surplus Crown assets	799	885
Other recoveries	299	5,668	Transfers from Parliamentary restaurant	22,012	21,453
	329,300	329,300		26,127	23,003
Chamber			Institution		
Parliamentary associations' membership fees	3,350	3,181	Parliamentary associations' membership fees	1,837	1,744
Other recoveries	95,405	2,997	Other recoveries	53,604	6,878
Fees from rental of various rooms for non-Parliamentary functions	39,151	31,971	Fees from rental of various rooms for non-Parliamentary functions	66,548	54,542
Proceeds from the disposal of surplus Crown assets	2,663	6,523	Proceeds from the disposal of surplus Crown assets	9,587	16,608
Transfers from Parliamentary restaurant	73,375	71,512	Transfers from Parliamentary restaurant	264,149	257,442
Revenues from barber shop and hairdresser	1,984	2,045	Revenues from barber shop and hairdresser	3,326	3,429
Gymnasium membership fees	3,598	3,715	Gymnasium membership fees	6,031	6,227
Proceeds from recycled paper	2,089	4,631	Proceeds from recycled paper	3,502	7,764
	221,615	126,575		408,584	354,634
Committee			Total Program—Budgetary		
Parliamentary associations' membership fees	5,512	5,233		1,220,201	911,724
Other recoveries	155,585	2,333	Library of Parliament		
Fees from rental of various rooms for non-Parliamentary functions	10,617	8,725	Budgetary (responsible revenues)		
Proceeds from the disposal of surplus Crown assets	2,130	3,305	Information and documentation services	203,000	203,353
Transfers from Parliamentary restaurant	58,700	57,209		203,000	203,000
Revenues from barber shop and hairdresser	525	541	Total Program—Budgetary		
Gymnasium membership fees	953	983		1,423,201	1,114,724
Proceeds from recycled paper	553	1,226	Total Ministry—Budgetary		
	234,575	79,555		1,422,554	

## Revenues

	Current year		Previous year	
	\$		\$	
<b>The Senate</b>				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	78,780		75,723	
Adjustments to prior year's payables	4,775		916	
	83,555		76,639	
Service fees—				
Certified acts of Parliament	1,441		1,252	
Proceeds from the disposal of surplus Crown assets	15,024		13,452	
Miscellaneous non-tax revenues—				
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	540		450	
<b>Total Program</b>	<b>100,560</b>		<b>91,793</b>	
<b>House of Commons</b>				
Tax revenues—				
Goods and services tax	8,539		9,595	
<b>Total tax revenues</b>	<b>8,539</b>		<b>9,595</b>	
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	117,343		259,633	
Adjustments to prior year's payables	1,523,899		340,133	
	1,641,242		599,766	
Miscellaneous non-tax revenues	1,125		1,160	
<b>Total non-tax revenues</b>	<b>1,642,367</b>		<b>600,926</b>	
<b>Total Program</b>	<b>1,650,906</b>		<b>610,521</b>	
<b>Library of Parliament</b>				
Tax revenues—				
Goods and services tax	44,875		42,411	
<b>Total tax revenues</b>	<b>44,875</b>		<b>42,411</b>	
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures	739		451	
<b>Total non-tax revenues</b>	<b>739</b>		<b>451</b>	
<b>Total Program</b>	<b>45,614</b>		<b>42,862</b>	
<b>Ministry Summary</b>				
Tax revenues—				
Goods and services tax	53,414		52,006	
<b>Total tax revenues</b>	<b>53,414</b>		<b>52,006</b>	
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures	1,725,536		676,856	
Service fees	1,441		1,252	
Proceeds from the disposal of surplus Crown assets	15,024		13,452	
Miscellaneous non-tax revenues	1,665		1,610	
<b>Total non-tax revenues</b>	<b>1,743,666</b>		<b>693,170</b>	
<b>Total Ministry</b>	<b>1,797,080</b>		<b>745,176</b>	

# SECTION 19

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Privy Council

Department

Canadian Centre for Management  
Development

Canadian Intergovernmental  
Conference Secretariat

Canadian Transportation Accident  
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Millennium Bureau of Canada

National Round Table on the  
Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review  
Committee

The Leadership Network

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Ministry summary .....	19.6
Programs by business line .....	19.10
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Revenues .....	19.14

**Department****Objective**

To provide for the operation and support of the central decision-making mechanism of the Government.

**Business Line Description***Office of the Prime Minister*

The operation of the Office of the Prime Minister and his residence.

*Ministers' offices*

The administration of the offices discharging duties assigned by the Prime Minister.

*Privy Council Office*

The preparation and distribution of documents and reports for the Cabinet and Cabinet committees.

*Millennium planning*

The provision of support and advice to the Deputy Prime Minister and the ministerial committee for Millennium planning.

*Commissions of inquiry and task forces*

The provision of funds, as required, for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

*Corporate services*

The provision of financial, personnel and administrative support services.

**Canadian Centre for Management Development****Objective**

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal government; and in managing Government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

**Business Line Description***Contribute to building a management agenda for the public service of the future*

In partnership with other central agencies, provides a corporate research program that identifies critical management issues and brings together key Public Service leaders, academics and leading thinkers to discuss, debate and dialogue on options for their resolution in an "action research" network learning mode and provides a forum for discussions to better understand and generate visions of a renewed Public Service.

*Strengthening corporate leadership capacity through learning*

Designs world-class learning opportunities that support the priorities of the Clerk; value service to Canadians in delivery and policy making; utilize

modern leadership and management techniques; and value the creation of partnerships in public, private and voluntary sectors. These learning opportunities are designed to help public service executives develop the leadership skills to improve service to Canadians and implement renewal both at a personal and systemic level, both horizontally across the Public Service and vertically in departments. Supports continuous learning through networks, coaching and mentoring and offers a forum for exploring new ideas and learning from others to solve corporate cross-cutting issues.

*Support leaders of change and transformation*

Provides support for corporate change agendas through customized design of executive development programming. Transfers learning experiences to assist executives in improving teamwork to implement corporate change agendas.

*Corporate management*

Provides leadership and support for the strategic directions of CCMD. Provides efficient and effective management and administrative services including finance, administration, information technology and management, communications and evaluation, all in support of program delivery and future directions.

**Canadian Intergovernmental Conference Secretariat****Objective**

To provide administrative and support services for the meetings of first ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.



## Business Line Description

### *Canadian Intergovernmental Conference Secretariat*

The Secretariat acts as the permanent secretariat of the first ministers' conference and serves other meetings of first ministers, intergovernmental meetings of ministers and those of deputy ministers. This includes the set-up of conference site facilities; secretariatship; interpretation; the translation, printing, distribution and control of documents; preparation of records of proceedings; media relations; security; and the provision of the technical equipment and secretarial assistance. In addition to the above conference services which are available anywhere in Canada, a document archives is maintained by the Secretariat for the use of governments.

### **Canadian Transportation Accident Investigation and Safety Board**

#### **Objective**

To advance transportation safety.

#### **Business Line Description**

##### *Advancement of transportation safety*

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and commodity pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

## Chief Electoral Officer

### **Objective**

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with the administration and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

### **Business Line Description**

#### *Elections*

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act* – Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces.

Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act* – Exercise of general direction and supervision over the administration conduct of a referendum, including the training of the federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

#### *Administration*

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

### **Commissioner of Official Languages**

#### **Objective**

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

### Business Line Description

#### *Complaints and investigations*

Carries out investigations and special studies and makes recommendations on corrective actions to ensure full compliance with the *Official Languages Act*.

#### *Information, research and analysis*

Defines the strategic orientations for the Office of the Commissioner of Official Languages by conducting research and analysis projects into linguistic issues. Ensures liaison with the various governmental organizations and associations working in the linguistic area and informs parliamentarians and the public at large on the Act and on the role of the Commissioner.

#### *Corporate services*

Provides leadership to the Office of the Commissioner and supports it in program delivery to enable the organization to fulfill its mandate completely and meet its responsibilities.

### Millennium Bureau of Canada

#### Objective

To assist in building partnerships among governments, communities and citizens to mark the Millennium.

#### Business Line Description

##### *Millennium initiatives*

To encourage Canadians to engage in initiatives which celebrate our achievements, explore our heritage and build our future, by promoting local,

national and international partnerships and by contributing to programs and projects which endeavor to have a lasting impact into the next Millennium.

### National Round Table on the Environment and the Economy

#### Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

#### Business Line Description

*The provision of objective views and information regarding the state of the debate on the environment and the economy*

The NRTEE is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

### Public Service Staff Relations Board

#### Objective

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

#### Business Line Description

##### *Public Service Staff Relations*

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place;
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

**Objective**

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

**Business Line Description***Security Intelligence Review Committee*

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the Canadian Security Intelligence Service (CSIS); and to examine complaints by individuals or reports from ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

**Objective**

To promote, develop and support networks of leaders throughout the Public Service of Canada and to assist them in the ongoing challenge of La Relève.

**Business Line Description***The Leadership Network*

The Leadership Network business line encompasses activities in support of network development, La Relève and management of the ADM community. The activities consist of career counselling and advisory services for the ADM community, assistance to federal entities in implementing La Relève by providing leadership, guidance and support. The business line also includes the promotion for the emergence of new networks aimed at enhancing the process of dialogue between leaders and strengthening the ability to disseminate corporate information to leaders.



## Ministry Summary

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	\$	
		Main Estimates	Supplementary Estimates									
...	65,162,000	...	...	...	1	65,162,000						
...	8,277,676	...	...	...	1b	8,277,676						
...	2,740,846	...	...	...	1c	2,740,846						
...	65,162,000	11,018,522	...	...		76,180,522						
...	71,920	...	2,095	...	(S)	74,015						73,668,277
...	48,645	...	1,333	...	(S)	49,978						71,960
...	48,645	...	1,333	...	(S)	49,978						48,666
...	22,000	...	663	...	(S)	22,663						48,720
...	8,064,000	...	406,000	...	(S)	8,470,000						21,183
...	...	...	24,242	...	(S)	8,494,242						5,910,000
25,000	...	...	...	...		49,242				24,242		37,717
25,000	73,417,210	11,018,522	435,666	...		84,896,398				24,242		79,806,523
Total Department—Budgetary												
Canadian Centre for Management Development												
...	9,388,000	...	...	...	5	9,388,000						
...	717,350	...	...	...	5b	717,350						
...	199,000	...	...	...	5c	199,000						
...	9,388,000	916,350	...	...		10,304,350						
...	3,676,000	...	797,686	...	(S)	4,473,686						9,032,050
...	1,145,000	...	58,000	...	(S)	1,203,000						3,642,376
...	...	...	15,350	...	(S)	16,004						1,298,000
654	...	...	...	...		...				654		...
654	14,209,000	916,350	871,036	...		15,997,040				15,350		...
Total Program—Budgetary												
Canadian Intergovernmental Conference Secretariat												
...	2,767,000	...	...	...	10	2,767,000						
...	...	834,519	...	...	10c	834,519						
...	2,767,000	834,519	...	...	(S)	3,601,519						3,099,182
...	307,000	...	...	...		307,000						254,000
						3,522,137				...		...
						307,000				...		...
						79,382				...		...
						15,269,896				15,350		...
						711,794				13,972,426		...

793	...	...	3,475	4,268	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,267	1	...
793	3,074,000	834,519	3,475	3,912,787		Total Program—Budgetary	3,833,404	79,383	...
<b>Canadian Transportation Accident Investigation and Safety Board</b>									
...	18,917,000	...	...	18,917,000	15	Program expenditures	...	...	...
...	...	8,173,289	...	8,173,289	15b	Program expenditures	...	...	...
...	...	28,735,613	...	28,735,613	15c	Program expenditures	...	...	...
...	18,917,000	36,908,902	...	55,825,902		Total—Vote 15	54,079,669	1,746,233	20,103,279
...	3,088,000	...	155,000	3,243,000	(S)	Contributions to employee benefit plans	3,243,000	...	2,584,000
14,020	...	...	15,211	29,231	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,322	11,909	9,861
14,020	22,005,000	36,908,902	170,211	59,098,133		Total Program—Budgetary	57,339,991	1,746,233	11,909
...	2,614,000	...	...	2,614,000		<b>Chief Electoral Officer</b>	...	...	2,488,568
...	159,000	...	23,384	182,384	20	Program expenditures	2,588,705	25,295	...
...	...	...	...	...	(S)	Salary of the Chief Electoral Officer	182,384	...	159,073
...	29,000,000	2,600,000	(2,958,429)	28,641,571	(S)	Expenses of elections ( <i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , and <i>the Electoral Boundaries Readjustment Act</i> )	28,641,571	...	195,976,286
...	546,000	...	27,000	573,000	(S)	Contributions to employee benefit plans	573,000	...	441,000
2,811	...	...	672	3,483	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,438	45	6,477
2,811	32,319,000	2,600,000	(2,907,373)	32,014,438		Total Program—Budgetary	31,989,098	25,295	45
...	8,912,000	...	...	8,912,000		<b>Commissioner of Official Languages</b>	...	...	...
...	414,317	...	...	414,317	25	Program expenditures	...	...	9,349,042
...	...	571,813	...	571,813	25b	Program expenditures	...	...	1,114,000
...	8,912,000	986,130	...	9,898,130	25c	Program expenditures	...	...	...
...	1,379,000	...	69,000	1,448,000	(S)	Total—Vote 25	9,502,413	395,717	...
...	...	...	297	297	(S)	Contributions to employee benefit plans	1,448,000	...	...
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	297	...	1,755
...	10,291,000	986,130	69,297	11,346,427		Total Program—Budgetary	10,950,710	395,717	10,464,797
...	...	4,600,000	...	4,600,000		<b>Millennium Bureau of Canada</b>	...	...	...
...	...	...	...	...	26a	Operating expenditures	...	...	...
...	...	1	...	799,999	26c	Transfer of \$799,999 from Privy Council Vote 27a Transfer from Vote 27a	5,293,194	106,806	...
...	...	4,600,001	799,999	5,400,000		Total—Vote 26	...	...	...



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	40,000,000	...	40,000,000	27a	Grants and contributions			
...	...	...	(799,999)	(799,999)		Transfer to Vote 26			
...	...	40,000,000	(799,999)	39,200,001		Total—Vote 27a	26,533,708	...	...
...	...	44,600,001	...	44,600,001		Total Program—Budgetary	17,959,487	26,640,514	...
<b>National Round Table on the Environment and the Economy</b>									
...	3,018,000	...	...	3,018,000	30	Program expenditures			
...	...	121,509	...	121,509	30c	Program expenditures			
...	3,018,000	121,509	...	3,139,509	(S)	Total—Vote 30	3,053,182	86,327	3,257,696
...	237,000	...	...	237,000	(S)	Contributions to employee benefit plans	237,000	...	192,000
...	...	...	291	291	(S)	Spending of proceeds from the disposal of surplus Crown assets	291	...	1,625
...	...	...	16,035	16,035	(S)	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	16,035	...	13,368
...	3,255,000	121,509	16,326	3,392,835		Total Program—Budgetary	3,306,508	86,327	3,464,689
<b>Public Service Staff Relations Board</b>									
...	4,800,000	...	...	4,800,000	35	Program expenditures			
...	...	342,031	...	342,031	35b	Program expenditures			
...	...	198,585	...	198,585	35c	Program expenditures			
...	4,800,000	540,616	...	5,340,616	(S)	Total—Vote 35	4,876,849	463,767	4,557,847
...	682,000	...	34,000	716,000	(S)	Contributions to employee benefit plans	716,000	...	568,000
84	...	...	457	541	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	84	457
84	5,482,000	540,616	34,457	6,057,157		Total Program—Budgetary	5,592,849	463,851	5,125,847
<b>Security Intelligence Review Committee</b>									
...	1,239,000	...	...	1,239,000	40	Program expenditures			
...	...	124,850	...	124,850	40c	Program expenditures			
...	1,239,000	124,850	...	1,363,850		Total—Vote 40	1,371,766	(7,916)	1,283,245

...	150,000	...	...	150,000	(S) Contributions to employee benefit plans	150,000	...	...	121,000
...	1,389,000	124,850	...	1,513,850	Total Program—Budgetary	1,521,766	(7,916)	...	1,404,245
...	...	10,270,000	...	10,270,000	The Leadership Network	6,562,648	3,707,352	...	...
...	...	10,270,000	...	10,270,000	Program expenditures	6,562,648	3,707,352	...	...
43,362	165,441,210	108,921,399	(1,306,905)	273,099,066	Total Program—Budgetary	237,382,916	35,664,147	52,003	339,360,253
					Total Ministry—Budgetary				

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

## Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Office of the Prime Minister	6,244,315	6,411,897	...	...	...	...	...	...	...	...	6,244,315	6,411,897
Ministers' offices	7,671,319	6,988,282	...	25,654	...	...	...	...	...	...	7,671,319	7,013,936
Privy Council Office	34,352,053	33,817,830	...	120,035	4,442,000	4,049,384	...	...	...	...	38,794,053	37,987,249
Commissions of inquiry and task forces	5,203,900	3,807,745	...	76,783	...	...	...	...	...	...	5,203,900	3,884,528
Corporate services	23,859,611	25,123,507	3,123,200	2,635,442	...	...	...	...	...	...	26,982,811	27,758,949
<b>Total Department—Budgetary</b>	<b>77,331,198</b>	<b>76,149,261</b>	<b>3,123,200</b>	<b>2,857,914</b>	<b>4,442,000</b>	<b>4,049,384</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>84,896,398</b>	<b>83,056,559</b>
<b>Canadian Centre for Management Development</b>												
Contribute to building a management agenda for the public service of the future	1,230,950	1,383,870	...	...	175,000	175,000	...	...	...	...	1,405,950	1,558,870
Strengthening corporate leadership capacity through learning	6,744,439	5,062,251	...	1,575	...	...	...	...	...	...	6,744,439	5,063,826
Support leaders of change and transformation	2,295,088	2,748,360	...	3,059	...	...	...	...	...	...	2,295,088	2,751,419
Corporate management	5,551,563	5,063,598	...	832,183	...	...	...	...	...	...	5,551,563	5,895,781
<b>Total Program—Budgetary</b>	<b>15,822,040</b>	<b>14,258,079</b>	<b>...</b>	<b>836,817</b>	<b>175,000</b>	<b>175,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>15,997,040</b>	<b>15,269,896</b>
<b>Canadian Intergovernmental Conference Secretariat—Budgetary</b>												
	3,845,945	3,766,562	66,842	66,842	...	...	...	...	...	...	3,912,787	3,833,404
<b>Canadian Transportation Accident Investigation and Safety Board</b>												
Advancement of transportation safety	57,335,133	54,919,191	1,763,000	2,420,800	...	...	...	...	...	...	59,098,133	57,339,991
<b>Total Program—Budgetary</b>	<b>57,335,133</b>	<b>54,919,191</b>	<b>1,763,000</b>	<b>2,420,800</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>59,098,133</b>	<b>57,339,991</b>
<b>Chief Electoral Officer</b>												
Elections	27,780,689	27,780,643	898,794	898,794	(34,429)	(34,429)	...	...	...	...	28,645,054	28,645,008
Administration	3,369,384	3,344,090	...	...	...	...	...	...	...	...	3,369,384	3,344,090
<b>Total Program—Budgetary</b>	<b>31,150,073</b>	<b>31,124,733</b>	<b>898,794</b>	<b>898,794</b>	<b>(34,429)</b>	<b>(34,429)</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>32,014,438</b>	<b>31,989,098</b>

# Commissioner of Official Languages

Complaints and Investigations	5,732,454	5,902,526	52,000	178,826	...	...	...	...	...	5,784,454	6,081,352
Information, research and analysis	3,211,450	2,017,628	21,000	73,570	...	...	...	...	...	3,232,450	2,090,998
Corporate services	2,287,523	2,632,615	42,000	145,745	...	...	...	...	...	2,329,523	2,778,360
<b>Total Program—Budgetary</b>	<b>11,231,427</b>	<b>10,552,769</b>	<b>115,000</b>	<b>397,941</b>	...	...	...	...	...	<b>11,346,427</b>	<b>10,950,710</b>
<b>Millennium Bureau of Canada</b>											
Millennium initiatives	5,400,000	5,293,194	...	...	39,200,001	12,666,293	...	...	...	44,600,001	17,959,487
<b>Total Program—Budgetary</b>	<b>5,400,000</b>	<b>5,293,194</b>	...	...	<b>39,200,001</b>	<b>12,666,293</b>	...	...	...	<b>44,600,001</b>	<b>17,959,487</b>
<b>National Round Table on the Environment and the Economy</b>											
The provision of objective views and information regarding the state of the debate on the environment and the economy	3,392,835	3,306,508	...	...	...	...	...	...	...	3,392,835	3,306,508
<b>Total Program—Budgetary</b>	<b>3,392,835</b>	<b>3,306,508</b>	...	...	...	...	...	...	...	<b>3,392,835</b>	<b>3,306,508</b>
<b>Public Service Staff Relations Board—</b>											
<b>Budgetary</b>	<b>6,057,157</b>	<b>5,592,849</b>	...	...	...	...	...	...	...	<b>6,057,157</b>	<b>5,592,849</b>
<b>Security Intelligence Review Committee—</b>											
<b>Budgetary</b>	<b>1,513,850</b>	<b>1,451,744</b>	...	<b>70,022</b>	...	...	...	...	...	<b>1,513,850</b>	<b>1,521,766</b>
<b>The Leadership Network—</b>											
<b>Budgetary</b>	<b>10,270,000</b>	<b>5,808,495</b>	...	<b>754,153</b>	...	...	...	...	...	<b>10,270,000</b>	<b>6,562,648</b>
<b>Total Ministry—</b>	<b>223,349,658</b>	<b>212,223,385</b>	<b>5,966,836</b>	<b>8,303,283</b>	<b>43,782,572</b>	<b>16,856,248</b>	...	...	...	<b>273,099,066</b>	<b>237,382,916</b>
<b>Budgetary</b>											



## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use				
	Main Estimates	Supplementary Estimates		Adjustments and transfers			
\$	\$	\$	\$	\$	\$	\$	\$
...	48,000	...	48,000	...	48,000	...	48,000
<b>Department Grants</b>							
...	...	...	...	...	...	...	...
...	1,894,000	...	1,894,000	...	1,896,184	(2,184)	1,138,713
...	...	2,000,000	2,000,000	...	1,605,200	394,800	...
...	...	500,000	500,000	...	500,000	...	...
...	1,894,000	2,500,000	4,394,000	...	4,001,384	392,616	1,138,713
...	1,942,000	2,500,000	4,442,000	...	4,049,384	392,616	1,186,713
<b>Canadian Centre for Management Development</b>							
<b>Contributions</b>							
...	175,000	...	175,000	...	175,000	...	146,000
...	175,000	...	175,000	...	175,000	...	146,000
<b>Chief Electoral Officer</b>							
<b>Contributions</b>							
...	...	...	(34,429)	(34,429)	(34,429)	...	17,141,836
...	...	...	...	...	...	...	7,519,540
...	...	...	(34,429)	(34,429)	(34,429)	...	24,661,376
<b>Millennium Bureau of Canada</b>							
<b>Grants</b>							
...	...	16,000,000	(16,000,000)	...	...	...	...

**Contributions**  
 Millennium initiatives  
 Contributions in support of Millennium activities and  
 projects which celebrate Canada's achievements,  
 diversity and place in the world

...	...	24,000,000	15,200,001	39,200,001	12,666,293	26,533,708	...	...
...	...	40,000,000	(799,999)	39,200,001	12,666,293	26,533,708	...	...
...	2,117,000	42,500,000	(834,428)	43,782,572	16,856,248	26,926,324	...	25,994,089
<b>Total Program</b>								
<b>Total Ministry</b>								

(S) Statutory transfer payment.

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Tax revenues—</b>				
Goods and services tax	51,642	4,987	4,473,686	3,642,374
<b>Total tax revenues</b>	<b>51,642</b>	<b>4,987</b>	...	2
			4,473,686	3,642,376
<b>Non-tax revenues—</b>			<b>4,493,721</b>	<b>3,765,500</b>
Refunds of previous years' expenditures—			<b>4,495,112</b>	<b>3,766,993</b>
Adjustments to prior year's payables	297,960	215,646		
Sundries	184,716	144,806		
	482,676	360,452		
	24,242	37,717		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	1,206	2,575	1,795	605
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	1,252	1,694	22,053	1,852
Sundries	29,180	23,365	23,848	2,457
	31,638	27,634		
<b>Total non-tax revenues</b>	<b>538,556</b>	<b>425,803</b>	3,475	793
<b>Total Department</b>	<b>590,198</b>	<b>430,790</b>	953,710	866,780
<b>Canadian Centre for Management Development</b>			<b>981,033</b>	<b>870,030</b>
<b>Tax revenues—</b>				
Goods and services tax	1,391	1,493	10	...
<b>Total tax revenues</b>	<b>1,391</b>	<b>1,493</b>	953,700	866,780
<b>Non-tax revenues—</b>				
Refunds of previous year's expenditures—				
Refunds of previous year's expenditures	4,685	900	10,187	9,539
Refunds of goods or services purchases for operating	...	121,570	12,029	20,661
	4,685	122,470	22,216	30,200
Proceeds from the disposal of surplus Crown assets			15,211	14,020
Miscellaneous non-tax revenues			1,112	7,222
<b>Total Program</b>			<b>38,539</b>	<b>51,442</b>
<b>Chief Electoral Officer</b>				
<b>Tax revenues—</b>				
Goods and services tax	15,350	654	2,792	5,194
<b>Total tax revenues</b>			<b>2,792</b>	<b>5,194</b>

# Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Non-tax revenues—</b>			<b>Public Service Staff Relations Board</b>		
Refunds of previous years' expenditures	...	11,893	Tax revenues—	...	72
Proceeds from sales	36,431	82,388	Goods and services tax	...	72
			<b>Total tax revenues</b>		
Proceeds from the disposal of surplus Crown assets	672	6,477	Non-tax revenues—		
Miscellaneous non-tax revenues—			Refunds of previous years' expenditures—		
Forfeiture election deposits	53,200	439,218	Refunds of salaries	32,935	8,353
Gain on foreign currency transactions	7	736	Proceeds from the disposal of surplus Crown assets	457	84
Miscellaneous	1,136	9,364	Miscellaneous non-tax revenues—	(2,660)	20
	54,343	449,318	Access to information		
<b>Total non-tax revenues</b>	<b>91,446</b>	<b>550,076</b>	<b>Total non-tax revenues</b>	<b>30,732</b>	<b>8,457</b>
<b>Total Program</b>	<b>94,238</b>	<b>555,270</b>	<b>Total Program</b>	<b>30,732</b>	<b>8,529</b>
<b>Commissioner of Official Languages</b>			<b>Security Intelligence Review Committee</b>		
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures	7	1,270	Refunds of previous years' expenditures	...	5
Proceeds from the disposal of surplus Crown assets	297	1,755	Miscellaneous non-tax revenues—		
	304	3,025	Refunds of previous years' expenditures	32	...
<b>Total Program</b>			Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	50	30
				82	30
<b>National Round Table on the Environment and the Economy</b>			<b>Total Program</b>	<b>82</b>	<b>35</b>
Tax revenues—			<b>Ministry Summary</b>		
Goods and services tax	11,203	...	Tax revenues—		
	11,203	...	Goods and services tax	67,028	11,746
<b>Total tax revenues</b>			<b>Total tax revenues</b>	<b>67,028</b>	<b>11,746</b>
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	566,681	547,883
Refunds of previous years' expenditures	114	631	Proceeds from sales	36,431	82,388
Adjustments to prior year's payables	200	10,152	Proceeds from the disposal of surplus Crown assets	59,995	63,125
	314	10,783	Miscellaneous non-tax revenues	5,527,946	5,006,748
Proceeds from the disposal of surplus Crown assets	291	1,625			
Miscellaneous non-tax revenues—			<b>Total non-tax revenues</b>	<b>6,191,053</b>	<b>5,700,144</b>
Section 29.1 of the <i>Financial Administration Act</i> —			<b>Total Ministry</b>	<b>6,258,081</b>	<b>5,711,890</b>
Proceeds from the sale of publications	16,035	13,368			
<b>Total non-tax revenues</b>	<b>16,640</b>	<b>25,776</b>			
<b>Total Program</b>	<b>27,843</b>	<b>25,776</b>			





# SECTION 20

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Public Works and Government Services

### Department

#### Canada Information Office

#### Canada Mortgage and Housing Corporation

#### Canada Post Corporation

#### Royal Canadian Mint

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## Department

Government Services Program

## Objective

To provide the best value for taxpayers' dollars in common and central services delivered to departments, agencies and other clients with due regard for the important government values of prudence, probity and transparency.

## Business Line Description

### *Real property services*

The business line manages a diverse portfolio of federal office buildings and common-use facilities as well as special properties, northern housing, surplus properties and engineering assets (a highway, bridges, a lock, dams and dry docks). It provides a safe, productive and affordable working environment and maintains assets in a safe condition. It develops appropriate policies and plans to discharge the Minister's emergency preparedness responsibilities. It also provides a wide range of professional and technical services in the engineering, architectural and realty fields.

Clients include departments, boards and agencies, Crown corporations, and certain organizations outside the federal government that qualify.

### *Supply operations service*

The Supply operations service business line provides the following services:

- Common services for acquiring goods and services on behalf of the federal government. The supply component manages the supply process by undertaking bid solicitation, evaluation and selection, contract negotiation and administration, as well as auxiliary services such as market

research to identify what products are available from suppliers, product planning, method-of-supply studies, maintenance of statistical data base and reporting capability, policy framework, review and promulgation and technological infrastructure to support the electronic capability to conduct the acquisitions function. In addition, supply encompasses responsibility for all procurement-related aspects of major Crown projects. It ensures that time, cost and performance objectives are satisfied according to client needs.

Supply includes certain specialized activities: marine inspection and technical services; cost analysis support; management of Crown-owned production assets; industrial and corporate security services; development and maintenance of consensus standards and conformity assessment services; management of seized property (assets seized as a result of crime); central freight, travel management, and household goods removal services; and, transportation advisory services.

- The publishing component offers a range of value-added publications management services, including publications advice and development and the provision of marketing and sales assistance to clients. Publishing administers Crown copyright on behalf of Government and negotiates licensing and co-publishing agreements between clients and the private sector. It is also responsible for producing and publishing Parts I, II and III of the Canada Gazette and the Government Business Opportunities publication. This business line also manages the Depository services program (DSP) on behalf of Treasury Board. The DSP distributes federal government publications free-of-charge to a network of depository libraries in Canada and elsewhere in the world.

- Crown assets distribution (CAD) provides disposal services for all federal government depart-

ments and agencies. Disposal methods include sale, transfer, trade-in, donation, lease, loan and destruction. Client departments receive 100% of the net proceeds from the sale of surplus assets (gross proceeds less direct selling expenses and commissions), with the exception of seized assets.

### *Receiver General*

The Receiver General business line is responsible for the receipt, transfer, holding, disbursement, reconciliation and monitoring of public money on behalf of the Government of Canada. The business line issues Receiver General payments, redeems and validates these instruments and employment insurance warrants. It maintains the Accounts of Canada and provides interim reports, produces the *Public Accounts of Canada* and maintains the central accounting system. As a result of the above business line, the Receiver General provides related financial services to departments and agencies.

### *Public service compensation*

The business line administers government payroll and pension processes, including the development and maintenance of computer systems and a national service office infrastructure, in order to allow departments to administer pay and benefits in accordance with the collective agreements and compensation policies established by Treasury Board and for the purpose of the administration of the Public Service Pension Plan. It also provides specialized pension services to National Defence and the Royal Canadian Mounted Police (RCMP) for the administration of their plans.

### *Information management/Information technology (IM/IT) – Common services*

Government Telecommunications and Informatics Services (GTIS) provides "access" services necessary for interconnecting other government depart-

ments to PWGSC's common and central applications, and places special emphasis on the IM/IT infrastructure and services necessary to implement electronic commerce as the preferred means of doing business.

As a Common Services Organization (CSO), GTIS provides "derivative" services spun off from PWGSC's IM/IT "core" services when they can meet other departments' needs. In addition, it provides a centre of expertise to assess current and emerging IM/IT needs, to identify products and services available in the marketplace that can meet those needs, to act as the Government's broker to match client demand with available solutions, and to manage certain common IM/IT services. GTIS seeks to accomplish this objective by partnering with federal departments, other levels of Government and the private sector.

The IM/IT services offered include information and applications management, telecommunications and computing services.

#### *Consulting and Audit Canada*

Consulting and Audit Canada (CAC) is a special operating agency that provides, on an optional fee-for-service basis, consulting and audit services to federal departments and agencies. Services may also be made available to foreign governments and international organizations. Clients are assisted to better serve their publics through improvements to public sector management, operations and administration, while meeting the priorities and needs of government. Excellence is stressed in client service and the sharing of public sector expertise. Audit services are provided on demand and include: internal audit review and management; cost audit and contribution audit. Consulting services are also available on demand and include: regulatory audit; review and assessment; organization and program management; project management; information

management; shared services support centre; economic and regulatory; environmental management; conflict management and organizational development services; financial and innovative services delivery; knowledge management consulting; and international services.

#### *Translation Bureau*

The Translation Bureau was established as a special operating agency in 1995. While the Bureau's translation services (official languages and over 100 other languages) to other federal government departments and agencies are now optional and are provided on a cost-recovery basis, it continues to be the sole provider of translation and interpretation services to Parliament and of terminology services to the federal government, funded by parliamentary vote.

#### *Operational support*

Operational support is comprised of two service lines: a suite of support services combined under Information management/Information technology – Departmental operations and corporate management.

- The Information management/Information technology (IM/IT) – Departmental operations service line includes the provision of information management and information technology (IM/IT) support to PWGSC operations and its business lines.
- The Corporate management service line includes support to the offices of the Minister and the Deputy Minister, the delivery of corporate services on a national basis related to finance, communications, audit and review, human resources, materiel management, security, contracts claims resolution, corporate policy and planning, corporate secretary function and legal services.

#### **Crown Corporations Program**

##### **Objective**

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

##### **Business Line Description**

*Old Port of Montreal Corporation Inc.*

To develop and maintain the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

*Queens Quay West Land Corporation*

To function as a realty management and disposal company for the Harbourfront precinct in Toronto.

##### **Canada Information Office**

##### **Objective**

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

##### **Business Line Description**

*Canada Information Office*

The Canada Information Office:

- makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians;



- assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnerships and liaison with groups and individuals.

#### **Canada Mortgage and Housing Corporation**

##### **Objective**

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice,

living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside Canada; and to contribute to the overall well being of the housing sector.

#### **Canada Post Corporation**

##### **Objective**

The objective of the Corporation is to establish and operate a postal service.

#### **Royal Canadian Mint**

##### **Objective**

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,415,798,000	...	...	1,415,798,000	1				
...	...	70,411,671	...	70,411,671	1b				
...	...	97,858,507	...	97,858,507	1c				
...	...	...	86,000	86,000					
...	1,415,798,000	168,270,178	86,000	1,584,154,178		1,561,716,601	22,437,577	...	1,473,314,369
...	269,432,000	...	...	269,432,000	5				
...	...	12,000,000	...	12,000,000	5b				
...	...	10,888,946	...	10,888,946	5c				
...	269,432,000	22,888,946	...	292,320,946		265,004,101	27,316,845	...	273,075,496
...	...	...	...	...	6c				
...	...	1	...	1		...	1	...	...
...	...	1	...	1	7c				
...	...	...	...	...		...	1	...	...
...	...	1	...	1	8c				
...	...	1	...	1		...	1	...	...
...	...	...	...	...	9c				
...	...	1	...	1		...	1	...	...
...	...	1	...	1	11c				
...	...	...	...	...		...	1	...	...
...	...	1	...	1		...	1	...	...
...	...	1	...	1	12c				



## Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates						\$	\$	
...	...	...	1	...	13c	Translation Bureau Revolving Fund—To authorize the Minister to write-off accumulated debts of up to \$3,500,000 representing the costs incurred under employee departure programs	...	1	...	...
...	48,645	...	1,333	49,978	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	49,978	...	...	48,666
...	56,213,000	...	2,823,828	59,036,828	(S)	Contributions to employee benefit plans	59,036,828	...	...	34,284,623
337,182,755	2,061,000	...	(2,061,000)	337,182,755	(S)	Real Property Services Revolving Fund				
...	...	...	64,377,000	64,377,000		Write-off of accumulated debts for costs incurred under employee departure programs				
337,182,755	2,061,000	...	62,316,000	401,559,755		Total	31,765,355	...	369,794,400	37,296,214
6,447,258	(20,873,000)	...	20,873,000	6,447,258	(S)	Real Property Disposition Revolving Fund				
187,440,180	569,000	...	(569,000)	187,440,180	(S)	Optional Services Revolving Fund	(23,793,290)	20,957,116 <sup>(2)</sup>	9,283,432	(16,844,006)
...	...	...	2,657,540	2,657,540		Write-off of accumulated debts for costs incurred under employee departure programs				
...	...	...	(545,163)	(545,163)		Net assets assumed from Government Telecommunications and Informatics Services Revolving Fund				
187,440,180	569,000	...	1,543,377	189,552,557		Total	6,551,586	...	183,000,971	8,153,701
73,057,052	388,000	...	(388,000)	73,057,052	(S)	Government Telecommunications and Informatics Services Revolving Fund				
...	...	...	7,608,000	7,608,000		Write-off of accumulated debts for costs incurred under employee departure programs				
...	...	...	12,008,133	12,008,133		Net assets transferred to Government Services Program—Operating expenditures due to the transfer of Informatics Services through the Planning, reporting and accountability structure (TB 825627)				
...	...	...	545,163	545,163		Net assets transferred to Optional Services Revolving Fund				
73,057,052	388,000	...	19,773,296	93,218,348		Total	6,602,203	...	86,616,145	2,161,106
12,182,710	(1,100,000)	...	1,100,000	12,182,710	(S)	Consulting and Audit Canada Revolving Fund				
...	...	...	2,234,000	2,234,000		Write-off of accumulated debts for costs incurred under employee departure programs				
...	...	...	(4,899,387)	(4,899,387)		Decrease drawdown authority				
...	...	...	4,899,387	4,899,387		Adjustment to authority used				
...	...	...	359,587	359,587		Transfer from TB Vote 5 <sup>(1)</sup>				
12,182,710	(1,100,000)	...	3,693,587	14,776,297		Total	(2,660,491)	...	17,436,788	(3,094,873)



## Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Disposition of authorities					
	Main Estimates	Supplementary Estimates	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
\$	\$	\$	\$	\$				\$	\$	\$	\$	\$	\$
...	...	...	...	19,181,000	35	(S)	Canada Information Office <sup>(3)</sup>	18,407,893	773,107	...	...	18,378,288	...
...	...	...	...	860,000			Program expenditures	860,000	...	...	...	476,000	...
...	...	...	...	20,041,000			Total Program—Budgetary	19,267,893	773,107	...	...	18,854,288	...
...	1,932,967,000	...	...	1,932,967,000	20	21b	Canada Mortgage and Housing Corporation	1,865,469,498	67,497,502	...	...	1,863,052,805	...
...	...	...	...	...			Operating expenditures						
...	...	...	...	...			To increase from \$200,000,000,000 to \$250,000,000,000 the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 21(b) of the <i>National Housing Act</i>				1	...	...
...	1,932,967,000	1	...	1,932,967,001			Total budgetary	1,865,469,498	67,497,503	...	...	1,863,052,805	...
...	(413,800,000)	...	...	413,800,000	(S)	(S)	(L) Advances under the <i>National Housing Act</i> (Gross)	...	...	...	...	...	...
...	1,932,967,000	1	...	1,932,967,001			Total Program—Budgetary	1,865,469,498	67,497,503	...	...	1,863,052,805	...
...	(413,800,000)	...	...	413,800,000			Non-budgetary	...	...	...	...	...	...
...	14,000,000	...	...	14,000,000	25		Canada Post Corporation						
...	...	...	...	...			Payments to the Canada Post Corporation for special purposes	14,000,000	...	...	...	14,000,000	...
420,000,000	...	...	...	420,000,000	(S)	(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	(80,000,000)	...	...	500,000,000	...	...
...	14,000,000	...	...	14,000,000			Total Program—Budgetary	14,000,000	...	...	...	14,000,000	...
420,000,000	...	...	...	420,000,000			Non-budgetary	(80,000,000)	...	...	500,000,000	...	...

# Royal Canadian Mint

(S) (L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*:

Subsection 17(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)

49,977,735	...	...	25,000,000	74,977,735	(22,265)	...	75,000,000	(76,115)
49,977,735	...	...	25,000,000	74,977,735	(22,265)	...	75,000,000	(76,115)
790,887,221	3,742,691,645	192,156,132	189,276,191	4,915,011,189	3,929,058,324	140,770,138	845,182,727	3,775,824,048
521,541,695	(413,800,000)	...	438,800,000	546,541,695	(81,704,113)	...	628,245,808	(1,073,077)
Total Program—Non-budgetary								
Total Ministry—								
Budgetary								
Non-budgetary								

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 10—Government-wide initiatives.

(3) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

During the year, Canada Information Office was transferred from the Ministry of Canadian Heritage.

## Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Government Services Program																		
Real property services	3,781,206,712	3,663,816,163		292,320,946	265,004,101		109,344,335	109,344,335		2,393,071,108	2,680,216,247		...	...		1,789,800,885	1,357,948,352	
Supply operations service	380,722,240	186,154,198		...	...		...	97,929,700		91,607,728			...	...		282,792,540	94,546,470	
Receiver General	125,552,100	119,388,168		...	...		...	25,574,400		26,615,758			...	...		99,979,700	92,772,410	
Public service compensation	49,746,500	49,307,080		...	...		...	2,618,200		2,506,297			...	...		47,128,300	46,800,783	
Information management/Information technology (IM/IT)—																		
Common services	249,979,000	172,307,944		...	...		...	156,760,700		165,702,440			...	...		93,218,300	6,605,504	
Consulting and Audit Canada	75,575,300	97,338,899		...	...		...	60,799,000		99,999,390			...	...		14,776,300	(2,660,491)	
Translation Bureau	238,794,000	169,566,842		...	...		...	116,603,200		125,877,632			...	...		122,190,800	43,689,210	
Communications coordination services	111,731,600	98,546,928		...	...		...	33,395,300		20,596,513			...	...		78,336,300	77,950,415	
Operational support	382,672,363	370,451,997		...	...		...	81,989,300		75,480,717			...	...		300,683,063	294,971,280	
Defence Production Revolving Fund	100,000,000	...		...	...		...	...		...			...	...		100,000,000	...	
Extend purpose of Finance	...	...		...	...		...	...		...			1,563,960	(4,616,489)		1,563,960	(4,616,489)	
Voie L29g	...	...		...	...		...	...		...			50,000,000	2,934,641		50,000,000	2,934,641	
Seized property management	...	...		...	...		...	...		...			...	...		...	...	
Sub-total—																		
Budgetary	5,495,979,815	4,926,878,219		292,320,946	265,004,101		109,344,335	109,344,335		2,968,738,908	3,288,602,722		...	...		2,928,906,188	2,012,623,933	
Non-budgetary	...	...		...	...		...	...		...			51,563,960	(1,681,848)		51,563,960	(1,681,848)	
Revenues netted against expenditures (2,968,738,908) (3,288,602,722)																		
Total Program—	2,527,240,907	1,638,275,497		292,320,946	265,004,101		109,344,335	109,344,335		...	...		...	...		2,928,906,188	2,012,623,933	
Budgetary	...	...		...	...		...	...		...	...		51,563,960	(1,681,848)		51,563,960	(1,681,848)	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...	
Crown Corporations Program																		
Old Port of Montreal Corporation Inc.	14,597,000	14,197,000		...	...		...	...		...	...		...	...		14,597,000	14,197,000	
Queens Quay West Land Corporation	4,500,000	3,500,000		...	...		...	...		...	...		...	...		4,500,000	3,500,000	
Total Program—Budgetary	19,097,000	17,697,000		...	...		...	...		...	...		...	...		19,097,000	17,697,000	
Total Department—																		
Budgetary	2,546,337,907	1,655,972,497		292,320,946	265,004,101		109,344,335	109,344,335		...	...		...	...		2,948,003,188	2,030,320,933	
Non-budgetary	...	...		...	...		...	...		...	...		51,563,960	(1,681,848)		51,563,960	(1,681,848)	
Canada Information Office <sup>(1)</sup> —																		
Budgetary	20,041,000	19,267,893		...	...		...	...		...	...		...	...		20,041,000	19,267,893	



Corporation— Budgetary	1,932,967,001	1,865,469,498	...	...	...	...	...	...	1,932,967,001	1,865,469,498
Canada Post Corporation— Budgetary	14,000,000	14,000,000	...	...	...	...	...	...	14,000,000	14,000,000
Non-budgetary	...	...	...	...	...	...	...	...	420,000,000	(80,000,000)
Royal Canadian Mint— Non-budgetary	...	...	...	...	...	...	...	...	74,977,735	(22,265)
Total Ministry— Budgetary	4,513,345,908	3,554,709,888	292,320,946	265,004,101	109,344,335	109,344,335	...	...	4,915,011,189	3,929,058,324
Non-budgetary	...	...	...	...	...	...	...	...	546,541,695	(81,704,113)

(1) During the year, Canada Information Office was transferred from the Ministry of Canadian Heritage.

## Transfer Payments

[illegible]

(S) Statutory transfer payment.

## Details of Spendable Amounts

Department	Authorities available for use in the current year	\$	Authorities used in the previous year	\$
Government Services Program				
Budgetary (respendable revenues)				
Real property services	2,393,071,108	2,680,216,247	2,865,455,395	
Supply operations service	97,929,700	91,607,728	874,017,084	
Receiver General	25,572,400	26,615,758	...	
Public service compensation	2,618,200	2,506,297	...	
Information management/Information technology (IM/IT)—Common services	156,760,700	165,702,440	...	
Consulting and Audit Canada	60,799,000	99,999,390	...	
Translation Bureau	116,603,200	125,877,632	...	
Communications coordination services	33,395,500	20,596,513	...	
Operational support	81,989,300	75,480,717	...	
Total budgetary	2,968,738,908	3,288,602,722	3,739,472,479	
Non-budgetary (respendable receipts)				
Imprest fund recovery	...	6,307,928	1,091,434	
Seized property recovery	...	21,736,606	24,024,210	
Total non-budgetary	...	28,044,534	25,115,644	
Total Department—Budgetary	2,968,738,908	3,288,602,722	3,739,472,479	
Non-budgetary	...	28,044,534	25,115,644	
Canada Post Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	...	80,000,000	...	
Total Program—Non-budgetary	...	80,000,000	...	
Royal Canadian Mint				
Non-budgetary (respendable receipts)				
Loan repayments	...	22,265	76,115	
Total Program—Non-budgetary	...	22,265	76,115	
Total Ministry—Budgetary	2,968,738,908	3,288,602,722	3,739,472,479	
Non-budgetary	...	108,066,799	25,191,759	

## Revenues

Department	Current year	Previous year
Government Services Program	\$	\$
Tax revenues—		
Goods and services tax	8,544,466	11,827,413
Total tax revenues	8,544,466	11,827,413
Non-tax revenues—		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	46,750,000	20,400,000
Canada Post Corporation—		
Interest	3,882,000	7,764,000
Dividends	12,000,000	10,000,000
Royal Canadian Mint	354	2,469
Other accounts—		
Rental income from properties—		
Rental of parking spaces	...	59,526
Rental of vacant land	...	4,868
	62,632,354	38,230,863
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,991,771	11,135,258
Adjustments to prior year's payables	8,210,573	8,566,291
	10,202,344	19,701,549
	3,442,351	4,671,006
Privileges, licences and permits—		
Earnings from dry docks	9,761	16,542
Service fees—		
Access to information fees		
Proceeds from sales—		
Sales of real estate	45,938	13,372
Proceeds from the disposal of surplus Crown assets	558,888	802,510
Miscellaneous non-tax revenues—		
Private airports reimbursement of grants	225	2,160,000
in lieu of taxes	12,430	7,047
Conscience money	1,219,708	168,794
Donations to the Crown	14,363,775	9,549,286
Seized property		

## Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Management and operational services sector—			Ministry Summary		
Consolidated Revenue Fund revenues	14,079,969	7,252,476	Tax revenues—		
Miscellaneous	202,032,527	4,371,336	Goods and services tax	8,544,466	11,827,413
	231,708,634	23,508,939	Total tax revenues	8,544,466	11,827,413
<b>Total non-tax revenues</b>	<b>308,600,270</b>	<b>86,944,781</b>	Non-tax revenues—		
<b>Total Department</b>	<b>317,144,736</b>	<b>98,772,194</b>	Return on investments	653,997,815	648,229,801
<b>Canada Information Office<sup>(2)</sup></b>			Refunds of previous years' expenditures	10,271,311	19,860,689
Non-tax revenues—			Privileges, licences and permits	3,442,351	4,671,006
Refunds of previous years' expenditures—			Service fees	9,761	16,542
Refunds of previous years' expenditures	4,444	2,410	Proceeds from sales	45,938	13,372
Adjustments to prior year's payables	36,806	...	Proceeds from the disposal of surplus Crown assets	558,888	802,510
	41,250	2,410	Miscellaneous non-tax revenues	240,101,786	34,237,020
Miscellaneous non-tax revenues	70	123	Total non-tax revenues	908,427,850	707,830,940
<b>Total Program</b>	<b>41,320</b>	<b>2,533</b>	<b>Total Ministry</b>	<b>916,972,316</b>	<b>719,658,353</b>

(1) Interest unless otherwise indicated.

(2) During the year, Canada Information Office was transferred from the Ministry of Canadian Heritage.

<b>Canada Mortgage and Housing Corporation</b>		
Non-tax revenues—		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	591,365,461	609,998,938
Refunds of previous years' expenditures—		
Urban renewal recoveries	27,717	156,730
Miscellaneous non-tax revenues	8,393,082	10,727,958
<b>Total Program</b>	<b>599,786,260</b>	<b>620,883,626</b>

# SECTION 21

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Solicitor General

### Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police

External Review Committee

Royal Canadian Mounted Police Public

Complaints Commission

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**Department***Office of the Inspector General of CSIS***Objective**

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

**Business Line Description**

*Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership*

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to: (a) give direction to, and answer in Parliament for, the Ministry agencies; (b) enhance policy cohesion and coordination within the portfolio; and (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

*First Nations policing program*

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The Aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

**Business Line Description***Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

**Correctional Service****Objective**

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

**Business Line Description***Care*

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

*Custody*

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

**Canadian Security Intelligence Service****Objective**

To provide security intelligence to the Government of Canada.

*Executive services and corporate support*

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

*Reintegration*

openness and sharing of information is supported and encouraged by management and staff of the Board.

of finance, human resources, administration, security, and information technology.

**Business Line Description**

*Conditional release*

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery throughout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

*Clemency and pardons*

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

*Corporate management*

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas

*Corporate services*

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services as well as management services of personnel, finance and administration to ensure that allocated resources are properly utilized and to support management decision making and enhanced managerial accountability and operational control.

**National Parole Board**

**Objective**

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect,

**Office of the Correctional Investigator**

**Objective**

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

**Business Line Description**

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

**Royal Canadian Mounted Police**

**Objective**

To enforce laws, prevent crime and maintain peace, order and security.

**Business Line Description**

*Federal policing services*

Federal policing services provides policing, law enforcement, investigative, technical and protective services to the federal government to assist in

the protection of public health and safety, the environment, trade and commerce, revenue collection, national security, foreign missions and state officials.

#### *Contract policing services*

Contract policing services ensures safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and two territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

#### *National police services*

National police services provides specialized technical services to the law enforcement community and improves law enforcement investigative tools and the nature, scope and quality of shared law enforcement information which is used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

#### *Internal services*

Internal services supports the internal management of the organization.

#### *Peacekeeping services*

Peacekeeping services manages the effective and timely participation of Canadian civilian police in international peacekeeping activities. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP Commissioner.

### **Royal Canadian Mounted Police Public Complaints Commission**

#### **Objective**

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

#### **Business Line Description**

##### *Receipt and review of public complaints*

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman may initiate complaints. The Chairman must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and his recommendations for tabling before each House of Parliament.

### **Royal Canadian Mounted Police External Review Committee**

#### **Objective**

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

#### **Business Line Description**

##### *Case review*

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and



## PUBLIC ACCOUNTS OF CANADA, 1998-99

*SOLICITOR GENERAL 21, 5*

## Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	...	36,248,261	36,248,261	15c	Transfer of \$5,000,000 from Solicitor General Vote 20			
...	...	15,000,000	15,000,000		Transfer from: Vote 20			
...	...	5,400,000	5,400,000		TB Vote 5 <sup>(1)</sup>			
...	907,704,000	82,765,740	1,010,869,740		Total—Vote 15	996,843,008	14,026,732	912,657,876
...	158,527,000	...	158,527,000	20	Penitentiary Service and National Parole Service—			
...	...	1	1	20b	Capital expenditures			
...	...	(15,000,000)	(15,000,000)		Penitentiary Service and National Parole Service—			
...	158,527,000	1	143,527,001		Capital expenditures			
12,052,432	(664,000)	...	12,052,432	(S)	Transfer to Vote 15			
...	201,000	(201,000)	...	(S)	Total—Vote 20	137,265,481	6,261,520	163,231,860
...	115,219,000	5,801,000	121,020,000	(S)	CORCAN Revolving Fund	(1,044,196)	...	6,504,633
81,299	...	428,543	509,842	(S)	Pensions and other employee benefits	...	13,096,628	...
...	...	6,828	6,828	(S)	Contributions to employee benefit plans	121,020,000	...	90,217,000
...	...	25,559	25,559	(S)	Spending of proceeds from the disposal of surplus Crown assets	396,141	113,701	425,306
...	...	...	...	(S)	Forgiveness of loans	6,828	...	6,885
...	...	...	...	(S)	Court awards	25,559	...	137,635
...	...	420	420	(S)	Refunds of amounts credited to revenues in previous years	420	...	28,471
12,133,731	1,180,987,000	82,765,741	1,288,011,822		Total budgetary	1,254,513,241	20,288,252	1,321,329
30,549	...	...	30,549	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, <i>Appropriation Act No. 3, 1982-83</i> . Limit \$50,000 (Net)	3,332	...	2,098
12,133,731	1,180,987,000	82,765,741	1,288,011,822		Total Program—	1,254,513,241	20,288,252	1,321,329
30,549	...	...	30,549		Budgetary	3,332	...	2,098
...	20,224,000	...	20,224,000	25	Non-budgetary			
...	1,272,880	...	1,272,880	25b	National Parole Board			
...	1,306,334	...	1,306,334	25c	Program expenditures			
...	20,224,000	2,579,214	22,803,214		Program expenditures			
...	...	...	...		Total—Vote 25	22,309,218	493,996	21,738,793



...	3,607,000	...	182,000	...	3,789,000	(S)	Contributions to employee benefit plans	...	3,789,000	...	2,979,000
...	...	...	50	...	50	(S)	Refunds of amounts credited to revenues in previous years	...	50	...	50
...	23,831,000	2,579,214	182,050	...	26,592,264		Total Program—Budgetary	...	26,098,268	493,996	24,717,843
...	1,237,000	...	...	...	1,237,000	30	Office of the Correctional Investigator	...	...	...	...
...	...	103,490	...	...	103,490	30b	Program expenditures	...	...	...	...
...	1,237,000	103,490	...	...	1,340,490		Total—Vote 30	...	1,330,285	10,205	1,235,574
...	200,000	...	...	...	200,000	(S)	Contributions to employee benefit plans	...	200,000	...	162,000
...	1,437,000	103,490	...	...	1,540,490		Total Program—Budgetary	...	1,530,285	10,205	1,397,574
...	789,931,880	...	...	...	789,931,880	35	Royal Canadian Mounted Police	...	...	...	...
...	...	79,222,606	...	...	79,222,606	35c	Law enforcement—Operating expenditures	...	...	...	...
...	...	...	...	...	...		Transfer of \$21,245,458 from Solicitor General Vote 40	...	...	...	...
...	...	...	...	...	...		Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	...	...	...	...
...	...	...	...	...	...		Transfer from: Vote 40	...	...	...	...
...	...	...	...	...	...		TB Vote 5 (1)	...	...	...	...
...	789,931,880	79,222,606	24,730,290	...	893,884,776		Total—Vote 35	...	891,182,646	2,702,130	942,317,606
...	110,528,000	...	...	...	110,528,000	40	Law enforcement—Capital expenditures	...	...	...	...
...	...	...	...	...	...		Transfer to Vote 35	...	...	...	...
...	110,528,000	...	...	...	89,282,542		Total—Vote 40	...	89,246,764	35,778	115,375,030
...	229,075,791	...	...	...	225,463,277	(S)	Pensions and other employee benefits—Members of the Force	...	225,463,277	...	213,075,334
...	21,537,329	...	...	...	22,621,329	(S)	Contributions to employee benefit plans	...	22,621,329	...	17,275,000
...	...	...	...	...	4,097,748	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,366,088	...	6,754,739
...	1,151,073,000	79,222,606	5,054,066	...	1,235,349,672		Total Program—Budgetary	...	1,229,880,104	2,737,908	1,294,797,709
...	718,000	...	...	...	718,000	45	Royal Canadian Mounted Police External Review Committee	...	...	...	...
...	...	41,597	...	...	41,597	45b	Program expenditures	...	...	...	...
...	718,000	41,597	...	...	759,597		Total—Vote 45	...	648,184	111,413	570,239
...	62,000	...	...	...	62,000	(S)	Contributions to employee benefit plans	...	62,000	...	50,000
...	780,000	41,597	...	...	821,597		Total Program—Budgetary	...	710,184	111,413	620,239

## Ministry Summary—Concluded

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates			\$			\$	\$
							</		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	6,620,758	6,145,365		107,261	85,419		2,756,200	2,738,883		...	...		...	...		9,484,219	8,969,667	
First Nations policing program	16,154,643	16,165,870		79,695	86,490		42,962,847	39,524,320		...	...		...	...		59,197,185	55,776,680	
Office of the Inspector General of CSIS	642,624	488,886		80,615	72,196		...	...		...	...		...	...		723,239	561,082	
Executive services and corporate support	12,929,045	12,751,885		332,987	297,543		8,300	...		...	...		...	...		13,270,332	13,049,428	
Total Department—Budgetary	36,347,070	35,552,006		600,558	541,648		45,727,347	42,263,203		...	...		...	...		82,674,975	78,356,857	
Canadian Security Intelligence Service—																		
Budgetary	171,182,842	170,284,393		...	...		...	...		...	...		...	...		171,182,842	170,284,393	
Correctional Service																		
Care	153,605,000	152,048,334		...	34,548		141,000	124,815		...	...		...	...		153,746,000	152,207,697	
Custody	409,032,000	408,025,633		119,027,001	113,077,690		...	...		...	...		...	...		528,059,001	521,103,323	
Reintegration—																		
Budgetary	414,911,000	414,488,218		24,500,000	24,122,614		1,631,000	1,429,202		...	...		...	...		441,042,000	440,040,034	
Non-budgetary	...	...		...	...		695,000	727,632		...	...		30,549	3,332		30,549	3,332	
Corporate services	152,417,389	141,442,632		...	36,119		...	...		...	...		...	...		153,112,389	142,206,383	
CORCAN	83,298,432	71,543,700		3,314,000	1,304,185		...	...		74,560,000	73,892,081		...	...		12,052,432	(1,044,196)	
Sub-total—																		
Budgetary	1,213,263,821	1,187,548,517		146,841,001	138,575,156		2,467,000	2,281,649		74,560,000	73,892,081		...	...		1,288,011,822	1,254,513,241	
Non-budgetary	...	...		...	...		...	...		...	...		30,549	3,332		30,549	3,332	
Revenues netted against expenditures	(74,560,000)	(73,892,081)		...	...		...	...		(74,560,000)	(73,892,081)		...	...		...	...	
Total Program—																		
Budgetary	1,138,703,821	1,113,656,436		146,841,001	138,575,156		2,467,000	2,281,649		...	...		...	...		1,288,011,822	1,254,513,241	
Non-budgetary	...	...		...	...		...	...		...	...		30,549	3,332		30,549	3,332	

## Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$
<b>National Parole Board</b>																		
Conditional release	20,335,214	20,386,843	...	...	...	35,000	23,000	...	...	...	...	...	...	...	...	20,370,214	20,409,843	...
Clemency and pardons	1,850,050	1,401,735	...	...	...	...	...	...	...	...	...	...	...	...	...	1,850,050	1,401,735	...
Corporate management	4,372,000	4,286,690	...	...	...	...	...	...	...	...	...	...	...	...	...	4,372,000	4,286,690	...
<b>Total Program—Budgetary</b>	<b>26,557,264</b>	<b>26,075,268</b>	...	...	...	<b>35,000</b>	<b>23,000</b>	...	...	...	...	...	...	...	...	<b>26,592,264</b>	<b>26,098,268</b>	...
<b>Office of the Correctional Investigator—Budgetary</b>	<b>1,510,516</b>	<b>1,500,799</b>	...	<b>29,974</b>	<b>29,486</b>	...	...	...	...	...	...	...	...	...	...	<b>1,540,490</b>	<b>1,530,285</b>	...
<b>Royal Canadian Mounted Police</b>																		
Federal policing services	497,005,685	515,076,598	18,350,424	18,336,462	...	...	...	...	...	...	...	...	...	...	...	515,356,109	533,413,060	...
Contract policing services	1,007,676,841	1,007,625,078	52,742,774	52,742,774	...	...	...	...	...	756,463,295	756,463,295	...	...	...	...	303,964,393	303,904,357	...
National police services	201,614,608	176,175,590	14,220,319	14,208,479	386,080	276,483	3,940,451	3,940,451	...	3,940,451	3,940,451	...	...	...	...	212,280,556	186,720,101	...
Internal services	158,901,319	161,150,982	3,960,952	3,936,125	40,286,343	40,213,404	...	...	...	...	...	...	...	...	...	203,148,614	205,300,511	...
Peacekeeping services	600,000	518,951	...	22,924	...	...	...	...	...	...	...	...	...	...	...	600,000	541,875	...
Sub-total	1,865,798,453	1,860,547,199	89,282,542	89,246,764	40,672,423	40,489,887	...	...	...	760,403,746	760,403,746	...	...	...	...	1,235,349,672	1,229,880,104	...
Revenues netted against expenditures	(760,403,746)	(760,403,746)	...	...	...	...	...	...	...	(760,403,746)	(760,403,746)	...	...	...	...	...	...	...
<b>Total Program—Budgetary</b>	<b>1,105,394,707</b>	<b>1,100,143,453</b>	<b>89,282,542</b>	<b>89,246,764</b>	<b>40,672,423</b>	<b>40,489,887</b>	...	...	...	...	...	...	...	...	...	<b>1,235,349,672</b>	<b>1,229,880,104</b>	...
<b>Royal Canadian Mounted Police External Review Committee</b>																		
Case review	798,597	688,152	23,000	22,032	...	...	...	...	...	...	...	...	...	...	...	821,597	710,184	...
<b>Total Program—Budgetary</b>	<b>798,597</b>	<b>688,152</b>	<b>23,000</b>	<b>22,032</b>	...	...	...	...	...	...	...	...	...	...	...	<b>821,597</b>	<b>710,184</b>	...
<b>Royal Canadian Mounted Police Public Complaints Commission</b>																		
Receipt and review of public complaints	5,187,336	5,186,962	124,967	124,966	...	...	...	...	...	...	...	...	...	...	...	5,312,303	5,311,928	...
<b>Total Program—Budgetary</b>	<b>5,187,336</b>	<b>5,186,962</b>	<b>124,967</b>	<b>124,966</b>	...	...	...	...	...	...	...	...	...	...	...	<b>5,312,303</b>	<b>5,311,928</b>	...
<b>Total Ministry—Budgetary</b>	<b>2,485,682,153</b>	<b>2,453,087,469</b>	<b>236,902,042</b>	<b>228,540,052</b>	<b>88,901,770</b>	<b>85,057,739</b>	...	...	...	...	...	...	...	...	...	<b>2,811,485,965</b>	<b>2,766,685,260</b>	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>30,549</b>	<b>3,332</b>	...

## Transfer Payments

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year			Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					Variance	\$	\$	\$	
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	
						Department Grants					
						Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership					
...	509,795	...	...	...	509,795	John Howard Society	509,795	...	...	509,795	
...	451,807	...	...	...	451,807	Canadian Association of Elizabeth Fry Societies	451,807	...	...	451,807	
...	834,542	...	...	...	834,542	Other national voluntary organizations active in the criminal justice sector	834,542	...	...	834,542	
...	1,796,144	...	...	...	1,796,144	Total—Grants	1,796,144	...	...	1,796,144	
						Contributions					
						Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership					
						Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	942,739	17,317	...	800,930	
...	1,161,856	50,000	(251,800)		960,056	First Nations policing program					
						Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	39,524,320	3,438,527	...	36,256,227	
...	49,940,000	7,100,000	(14,077,153)		42,962,847	Executive services and corporate support	...	8,300	...	...	
...	...	...	8,300		8,300	Total—Contributions	40,467,059	3,464,144	...	37,057,157	
...	51,101,856	7,150,000	(14,320,653)		43,931,203	Departmental Summary by Business Line					
						Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	2,738,883	17,317	...	2,597,074	
...	2,958,000	50,000	(251,800)		2,756,200	First Nations policing program	39,524,320	3,438,527	...	36,256,227	
...	49,940,000	7,100,000	(14,077,153)		42,962,847	Executive services and corporate support	...	8,300	...	...	
...	...	...	8,300		8,300	Total Department	42,263,203	3,464,144	...	38,853,301	
...	52,898,000	7,150,000	(14,320,653)		45,727,347						



## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Correctional Service Grants</b>							
Care							
...	60,000	...	...	43,771	16,229	...	56,918
Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat							
...	...	...	...	...	...	...	...
Corporate services							
Penitentiary inmates accident compensation							
...	100,000	...	...	179,015	(79,015)	...	200,350
...	201,000	...	(201,000)	...	...	...	...
...	301,000	...	(201,000)	179,015	(79,015)	...	200,350
...	361,000	...	(201,000)	222,786	(62,786)	...	257,268
<b>Total—Grants</b>							
...	...	...	...	...	...	...	...
<b>Contributions</b>							
Care							
...	...	...	81,000	81,044	(44)	...	...
Contributions towards construction done by aboriginal communities, provinces or municipalities							
...	...	...	...	...	...	...	...
<b>Reintegration</b>							
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services							
...	716,000	...	915,000	1,429,202	201,798	...	1,208,681
...	...	...	...	...	...	...	115,000
...	...	...	...	...	...	...	...
Items not required for the current year							
...	716,000	...	915,000	1,429,202	201,798	...	1,323,681
...	...	...	...	...	...	...	...
<b>Corporate services</b>							
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services							
...	...	...	595,000	548,617	46,383	...	596,959
...	...	...	...	...	...	...	...
...	716,000	...	1,591,000	2,058,863	248,137	...	1,920,640
<b>Total—Contributions</b>							
...	...	...	...	...	...	...	...
<b>Program Summary by Business Line</b>							
Care							
...	60,000	...	81,000	124,815	16,185	...	56,918
...	716,000	...	915,000	1,429,202	201,798	...	1,323,681
...	301,000	...	394,000	727,632	(32,632)	...	797,309
...	...	...	...	...	...	...	...
Corporate services							
...	1,077,000	...	1,390,000	2,281,649	185,351	...	2,177,908
...	...	...	...	...	...	...	...
<b>Total Program</b>							
...	...	...	...	...	...	...	...

<b>National Parole Board</b>									
<b>Contributions</b>									
Conditional release									
Payments to not for profit organizations, community groups or private organizations which support the mission and strategic priorities of the National Parole Board									
...	...	35,000	...	35,000	...	23,000	12,000	...	...
...	...	35,000	...	35,000	...	23,000	12,000	...	...
<b>Royal Canadian Mounted Police</b>									
<b>Grants</b>									
Internal services									
Royal Canadian Mounted Police Veterans Association									
...	1,900	...	...	1,900	...	1,900	...	...	1,900
...	1,900	...	...	1,900	...	2,033	(133)	...	1,900
International Association of Chiefs of Police									
Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty									
...	1,000,000	...	...	1,000,000	...	926,928	73,072	...	909,510
...	30,000,000	...	(3,487,226)	26,512,774	...	26,512,774	...	...	32,569,112
(S) Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>									
(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty									
...	9,000,000	...	3,687,607	12,687,607	...	12,687,607	...	...	12,222,609
(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty									
...	100,000	...	(17,838)	82,162	...	82,162	...	...	83,241
...	40,103,800	...	182,543	40,286,343	...	40,213,404	72,939	...	45,788,272
<b>Total—Grants</b>									
<b>Contributions</b>									
National police services									
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses									
...	386,080	...	...	386,080	...	276,483	109,597	...	271,508
<b>Program Summary by Business Line</b>									
National police services									
...	386,080	...	...	386,080	...	276,483	109,597	...	271,508
...	40,103,800	...	182,543	40,286,343	...	40,213,404	72,939	...	45,788,272
Internal services									
...	40,489,880	...	182,543	40,672,423	...	40,489,887	182,536	...	46,059,780
<b>Total Program</b>									
...	94,464,880	7,185,000	(12,748,110)	88,901,770	...	85,057,739	3,844,031	...	87,090,989
<b>Total Ministry</b>									
(S) Statutory transfer payment.									

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Correctional Service Budgetary (respendable revenues)</b>			
Reintegration CORCAN	74,560,000	73,892,081	73,224,664
<b>Non-budgetary (respendable receipts)</b>			
Parolees' Loan Account	...	11,921	13,093
<b>Total Program— Budgetary</b>	<b>74,560,000</b>	<b>73,892,081</b>	<b>73,224,664</b>
<b>Non-budgetary</b>	<b>...</b>	<b>11,921</b>	<b>13,093</b>
<b>Royal Canadian Mounted Police Budgetary (respendable revenues)</b>			
Contract policing services	732,181,263	732,181,263	703,738,555
Community bases/contract policing	24,282,032	24,282,032	27,344,868
Aboriginal policing	756,463,295	756,463,295	731,083,423
National police services	3,940,451	3,940,451	2,911,382
Police information retrieval system			
<b>Total Program—Budgetary</b>	<b>760,403,746</b>	<b>760,403,746</b>	<b>733,994,805</b>
<b>Total Ministry— Budgetary</b>	<b>834,963,746</b>	<b>834,295,827</b>	<b>807,219,469</b>
<b>Non-budgetary</b>	<b>...</b>	<b>11,921</b>	<b>13,093</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Tax revenues—</b>		
Goods and services tax	213	285
<b>Total tax revenues</b>	<b>213</b>	<b>285</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	114,108	194,946
Adjustments to prior year's payables	2,038,736	922,950
	2,152,844	1,117,896
Service fees	678	294
Proceeds from the disposal of surplus Crown assets	15,331	1,933
Miscellaneous non-tax revenues	4,572	4,067
<b>Total non-tax revenues</b>	<b>2,173,425</b>	<b>1,124,190</b>
<b>Total Department</b>	<b>2,173,638</b>	<b>1,124,475</b>
<b>Canadian Security Intelligence Service</b>		
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	87,615	279,325
Adjustments to prior year's payables	491,815	91,982
	579,430	371,307
Proceeds from the disposal of surplus Crown assets	21,982	110,731
Miscellaneous non-tax revenues	433,806	157,748
<b>Total Program</b>	<b>1,035,218</b>	<b>639,786</b>
<b>Correctional Service</b>		
<b>Tax revenues—</b>		
Goods and services tax	1,119,579	833,091
<b>Total tax revenues</b>	<b>1,119,579</b>	<b>833,091</b>
<b>Non-tax revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,329,809	834,141
Adjustments to prior year's payables	956,115	927,475
	2,285,924	1,761,616

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Privileges, licences and permits—				
Rentals	32,586	28,356	592,450	467,150
Board and lodging—Inmates	583,621	521,354	1,654	1,106
	616,207	549,710	594,104	468,256
<b>Total Program</b>			<b>639,506</b>	<b>511,533</b>
Service fees—				
Laundry service	940	815		
Inmate maintenance—Contracted (federal-provincial agreements)	1,594,316	715,553		
Inmate work projects	1,039	176		
Psychiatric services—Contracted	495,048	458,552		
Access to information fees	555	1,658	(753)	2,747
	2,091,898	1,176,754	(753)	2,747
<b>Total Program</b>			<b>(753)</b>	<b>2,747</b>
Office of the Correctional Investigator				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables				
<b>Total Program</b>			<b>(753)</b>	<b>2,747</b>
Royal Canadian Mounted Police				
Tax revenues—				
Goods and services tax	8,182,158	8,077,565	317,879	246,051
	29,938	59,446		
	8,212,096	8,137,011	<b>317,879</b>	<b>246,051</b>
<b>Total tax revenues</b>				
Non-tax revenues—				
Return on investments—				
Other accounts—				
Loans and advances to persons posted abroad—				
Interest	221,277	212,492	6,103	4,890
Transfer of profit	2,252	2,132	42,422	19,228
	140,616	436,691		
	8,870	17,019		
	1,402	17,154		
	31,478	106,450		
	109,679	72,585	48,525	24,118
	515,574	864,523		
Refunds of previous years' expenditures—				
Repayment by provinces for various investments			13	30,827
Repayment for services rendered to other government departments	14,150,242	12,901,358	748,144	541,948
Repayment for repairs to motor vehicles			25,138	41,553
Refunds from private firms			...	735,743
Sundries			927,487	(189,789)
Adjustments to prior year's payables			2,539	2,624,530
			1,703,321	3,784,812
Privileges, licences and permits—				
Rental of public buildings and property	1,791	1,287	6,247,622	6,288,231
Paid parking	43,611	41,990	97,383	82,380
	45,402	43,277	6,345,005	6,370,611

**Revenues—Concluded**

	Current year		Previous year	
	\$		\$	
Service fees—				
Access to information	2,938		3,432	
Proceeds from sales—				
Sale of kit and clothing to members	234,027		324,265	
Royal Canadian Mounted Police Mess meals—				
Paylist deductions	555,840		1,504,797	
Taxable cash sales	575,993		548,650	
Non-taxable cash sales	461,222		441,627	
Per-diem board Mess payments	610,604		467,296	
Sale of ammunition to members	1,431		8,060	
Sale of breathalyser supplies	...		8,417	
Sale—Accident report/photo	167,811		193,356	
Quarterly subscription fees	128,445		121,875	
Sundry sales	23,621		9,527	
	2,758,994		3,627,870	
Proceeds from the disposal of surplus Crown assets	4,097,748		4,857,935	
Miscellaneous non-tax revenues—				
Payment to Royal Canadian Mounted Police officers' pension fund	13,899		14,875	
Payment for Musical Ride performances	42,021		63,000	
Damage assessment against members—Motor vehicles	3,805		8,412	
Payment for training services at Depot	...		18,088	
Insurance refund—Members injury accident	...		11,443	
Sundries	17,149		(1,987)	
	76,874		113,831	
Total non-tax revenues	15,033,405		18,782,609	
Total Program	15,351,284		19,028,660	
Royal Canadian Mounted Police External Review Committee				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	50		...	
Adjustments to prior year's payables	37		...	
	87		...	
Total Program				

**Royal Canadian Mounted Police Public Complaints**

	Current year		Previous year	
	\$		\$	
Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	332		...	
Adjustments to prior year's payables	16,985		23	
Total Program	17,317		23	
Ministry Summary				
Tax revenues—				
Goods and services tax	1,437,671		1,079,427	
Total tax revenues	1,437,671		1,079,427	
Non-tax revenues—				
Return on investments	48,525		24,118	
Refunds of previous years' expenditures	6,783,572		7,081,678	
Privileges, licences and permits	6,961,212		6,920,321	
Service fees	2,689,618		1,648,736	
Proceeds from sales	10,971,090		11,764,881	
Proceeds from the disposal of surplus Crown assets	4,563,604		5,382,343	
Miscellaneous non-tax revenues	1,030,826		1,140,169	
Total non-tax revenues	33,048,447		33,962,246	
Total Ministry	34,486,118		35,041,673	



# SECTION 22

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Transport

Department

Canadian Transportation Agency

Civil Aviation Tribunal

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## Department

### Objective

To ensure high standards for a safe transportation system through:

- a comprehensive and progressive regulatory framework and standards; and
  - effective certification, monitoring, inspection and compliance programs.
- To contribute to Canada's prosperity through:
- up-to-date policies;
  - the removal of institutional and legislative barriers; and
  - selective funding of key elements of the system.

To protect the physical environment by:

- evaluating the impacts of policy and regulatory decisions on the environment; and
  - promoting and meeting environmental standards.
- To work with partners and clients through:
- effective consultation on transportation initiatives; and
  - the implementation and management of joint undertakings.

To strengthen our services by:

- understanding our clients' needs; and
  - providing decision making as close as possible to the clients.
- To provide a challenging and supportive work environment by:
- treating people with trust and respect;

- developing and implementing effective human resource strategies; and

- providing a reward and recognition system consistent with our values.

### Business Line Description

#### Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

#### Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlor and monitoring functions for the Department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

#### Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers

aircraft services to Government and other transportation bodies.

#### Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

## Canadian Transportation Agency

### Objective

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

### Business Line Description

#### Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. It prepares the maximum rate scales annually for the movements of western grain and undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air

**Business Line Description**

*Review and appeal hearings*

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

**Civil Aviation Tribunal**

**Objective**

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments		Total available for use	Vote	Department		
	Main Estimates	Supplementary Estimates	and transfers				Operating expenditures	Capital expenditures	Grants and contributions
\$	\$	\$	\$	\$	\$		1	5	10
...	143,098,000	...	...	...	143,098,000	1b	Operating expenditures	Operating expenditures	Contributions
...	...	15,616,100	...	...	15,616,100		Transfer to Vote L29c	Transfer to: Vote 25	Transfer to Vote L29c
...	...	...	(18,224,930)	...	(18,224,930)		Total—Vote 1	Transfer to: Vote 28c	Total—Vote 5
...	143,098,000	15,616,100	(18,224,930)	...	140,489,170				
...	109,062,000	...	...	...	109,062,000	5b			
...	...	9,442,588	...	...	9,442,588				
...	...	(30,499,999)	...	...	(30,499,999)				
...	...	...	(7,700,001)	...	(7,700,001)				
...	109,062,000	9,442,588	(38,200,000)	...	80,304,588				
...	347,289,000	...	...	...	347,289,000	10b			
...	...	30,633,200	...	...	30,633,200				
...	...	...	(19,968,000)	...	(19,968,000)				
...	347,289,000	30,633,200	(19,968,000)	...	357,954,200				
...	22,407,000	...	...	...	22,407,000	15			
...	...	1,304,000	...	...	1,304,000	15b			
...	22,407,000	1,304,000	...	...	23,711,000				
...	50,247,000	...	...	...	50,247,000	20			
...	...	...	(2,679,998)	...	(2,679,998)				
...	...	...	(18,479,002)	...	(18,479,002)				
...	50,247,000	...	(21,159,000)	...	29,088,000				
...	170,004,000	...	...	...	170,004,000	25			
...	...	1	...	...	1	25c			
...	...	...	30,499,999	...	30,499,999				
...	170,004,000	1	30,499,999	...	200,504,000				
...	...	...	...	...	...	27b			
...	...	1	...	...	1				

Pursuant to paragraph 101(b) of the *Financial Administration Act*, to authorize the Canada Ports Corporation to borrow otherwise than from the Crown up to \$30,000,000

Payment to Canada Ports Corporation for wharf safety rehabilitation at the Port of Quebec—Transfer of \$7,700,001 from Transport Vote 5 and \$2,679,998 from Transport Vote 20

Transfer from: Vote 5				Vote 20			
...	...	1	...	1	...	1	...
...	...	...	7,700,001	...	7,700,001	...	...
...	...	...	2,679,998	...	2,679,998	...	...
...	...	1	10,379,999	...	10,380,000	...	...
Total—Vote 28c							
(S)	48,645	...	917	49,562	...	10,380,000	...
(S)	...	...	...	49,562	...	49,562	48,666
(S)	3,315,000	1,685,000	(41,676)	4,958,324	...	4,958,324	3,977,285
(S)	47,902,000	...	2,412,000	50,314,000	...	50,314,000	41,407,000
(S)	215,834,000	...	(669)	215,833,331	...	215,833,331	685,833,328
(S)	...	...	835,388	835,388	...	835,388	594,495
(S)	...	...	982	982	...	982	3,812
(S)	1,743,981	...	2,014,627	3,758,608	...	1,743,981	1,119,851
(S)	...	...	390,863	390,863	...	390,863	...
(S)	...	...	...	...	...	...	738,996
(S)	...	...	...	...	...	...	...
(S)	1,743,981	58,680,891	(51,059,500)	1,118,572,017	...	1,072,143,256	2,198,763,922
Total budgetary							
L29c	Payment to increase the contributed capital of Canada Ports Corporation for the acquisition of shares in Ridley Terminals Inc.—Transfer of \$18,224,930 from Transport Vote 1, \$19,968,000 from Transport Vote 10, and \$18,479,002 from Transport Vote 20						
(S)	...	33,328,068	...	33,328,068	...	33,328,068	...
(S)	...	...	18,224,930	18,224,930	...	18,224,930	...
(S)	...	...	19,968,000	19,968,000	...	19,968,000	...
(S)	...	...	18,479,002	18,479,002	...	18,479,002	...
(S)	...	33,328,068	56,671,932	90,000,000	...	90,000,000	...
(S)	10,000,000	...	...	10,000,000	...	10,000,000	...
(S)	10,000,000	...	...	10,000,000	...	10,000,000	...
(S)	20,000,000	...	...	20,000,000	...	20,000,000	...
(S)	...	33,328,068	56,671,932	110,000,000	...	90,000,000	10,000,000
Total non-budgetary							
(S)	1,743,981	58,680,891	(51,059,500)	1,118,572,017	...	1,072,143,256	2,198,763,922
(S)	20,000,000	...	33,328,068	56,671,932	...	90,000,000	10,000,000
Total Department—Budgetary							
(S)	1,743,981	58,680,891	(51,059,500)	1,118,572,017	...	1,072,143,256	2,198,763,922
(S)	20,000,000	...	33,328,068	56,671,932	...	90,000,000	10,000,000
Total Department—Non-budgetary							
(S)	1,743,981	58,680,891	(51,059,500)	1,118,572,017	...	1,072,143,256	2,198,763,922
(S)	20,000,000	...	33,328,068	56,671,932	...	90,000,000	10,000,000



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Vote	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$	\$			\$	\$	\$	\$		
...	17,568,000	...	...	17,568,000	30	Canadian Transportation Agency						
...	...	771,946	...	771,946	30b	Program expenditures						
...	...	715,525	...	715,525	30c	Program expenditures						
...	17,568,000	1,487,471	...	19,055,471		Total—Vote 30						
...	2,792,000	...	142,125	2,934,125	(S)	Contributions to employee benefit plans						
9,582	...	...	1,124	10,706	(S)	Spending of proceeds from the disposal of surplus Crown assets						
...	...	...	...	...		Appropriations not required for the current year						
9,582	20,360,000	1,487,471	143,249	22,000,302		Total Program—Budgetary						
...	819,000	...	...	819,000	35	Civil Aviation Tribunal						
...	...	62,796	...	62,796	35c	Program expenditures						
...	819,000	62,796	...	881,796	(S)	Total—Vote 35						
...	101,000	...	...	101,000		Contributions to employee benefit plans						
...	920,000	62,796	...	982,796		Total Program—Budgetary						
1,753,563	1,130,486,645	60,231,158	(50,916,251)	1,141,555,115		Total Ministry—						
20,000,000	...	33,328,068	56,671,932	110,000,000		Budgetary						
...	...	...	...	...		Non-budgetary						
...	...	...	...	...		1,094,421,601						
...	...	...	...	...		90,000,000						
...	...	...	...	...		45,117,763						
...	...	...	...	...		10,000,000						
...	...	...	...	...		2,015,751						
...	...	...	...	...		2,256,373,176						
...	...	...	...	...		10,000,000						
...	...	...	...	...		...						

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

# Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	Authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	\$
Policy—																		
Budgetary	291,877,199	291,718,785	12,871,200	12,758,058	64,484,800	63,152,786	201,000	1,060,028	369,032,199	366,569,601			90,000,000	110,000,000	110,000,000	90,000,000	90,000,000	
Non-budgetary	134,825,033	131,924,629	45,059,988	44,770,608	502,102,355	466,566,775	281,772,400	283,528,614	400,214,976	359,733,398			254,356,200	252,782,846	252,782,846	93,057,411		
Programs and divestiture	287,008,000	283,258,251	15,474,600	14,128,262	12,158,700	12,016,679	60,285,100	56,620,346	940,300	1,989,809			...	...	...	...	...	
Safety and security	89,010,142	88,187,842	6,898,800	6,859,378	...	...	...	...	...	...			...	...	...	...	...	
Departmental administration	...	...	...	...	...	...	...	...	...	...			...	...	...	...	...	
Sub-total—	802,720,374	795,089,507	80,304,588	78,516,306	578,745,855	541,736,240	343,198,800	343,198,797	1,118,572,017	1,072,143,256			90,000,000	110,000,000	110,000,000	90,000,000	90,000,000	
Budgetary	...	...	...	...	...	...	...	...	...	...			...	...	...	...	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...			...	...	...	...	...	
Revenues netted against expenditures	(343,198,800)	(343,198,797)					(343,198,800)	(343,198,797)										
Total Department—	459,521,574	451,890,710	80,304,588	78,516,306	578,745,855	541,736,240	...	...	1,118,572,017	1,072,143,256			90,000,000	110,000,000	110,000,000	90,000,000	90,000,000	
Budgetary	...	...	...	...	...	...	...	...	...	...			...	...	...	...	...	
Non-budgetary	...	...	...	...	...	...	...	...	...	...			...	...	...	...	...	
Canadian Transportation Agency—																		
Budgetary	21,396,302	20,730,342	600,000	630,858	4,000	4,000	...	...	22,000,302	21,365,200			...	...	...	...	...	
Civil Aviation Tribunal																		
Review and appeal hearings	982,796	913,145	...	...	...	...	...	...	982,796	913,145			...	...	...	...	...	
Total Program—Budgetary	982,796	913,145	...	...	...	...	...	...	982,796	913,145			...	...	...	...	...	
Total Ministry—																		
Budgetary	481,900,672	473,534,197	80,904,588	79,147,164	578,749,855	541,740,240	...	...	1,141,555,115	1,094,421,601			90,000,000	110,000,000	110,000,000	90,000,000	90,000,000	
Non-budgetary	...	...	...	...	...	...	...	...	...	...			...	...	...	...	...	

## Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
Policy								
Grant to the province of British Columbia in respect of the provision of ferry and coastal freight and passenger services								
...	22,369,700	...	(329,400)	22,040,300	22,040,266	34	...	21,930,613
...	...	...	...	...	...	...	...	347,601,063
...	22,369,700	...	(329,400)	22,040,300	22,040,266	34	...	369,531,676
Safety and security								
Grant to the International Civil Aviation Organization for the safety oversight assessment program								
...	100,000	...	...	100,000	100,000	...	...	100,000
...	22,469,700	...	(329,400)	22,140,300	22,140,266	34	...	369,631,676
Contributions								
Policy								
Contributions for non-VIA Rail passenger services:								
...	2,125,000	...	...	2,125,000	2,125,000	...	...	2,250,000
...	1,803,000	...	39,300	1,842,300	1,841,871	429	...	1,789,371
...	2,601,000	...	...	2,601,000	2,500,000	101,000	...	2,500,000
...	7,500,000	...	(550,200)	6,949,800	6,718,614	231,186	...	9,244,255
...	19,000,200	...	1,962,800	20,963,000	20,962,516	484	...	18,991,008
...	1,500,200	...	(293,000)	1,207,200	1,207,200	...	...	1,231,518
...	188,000	...	33,000	221,000	220,728	272	...	161,931
...	600,000	...	...	600,000	600,000	...	...	600,000
...	2,476,200	...	(1,485,000)	991,200	991,157	43	...	3,209,984
...	1,508,400	...	691,600	2,200,000	2,199,500	500	...	128,599
...	2,500,000	...	...	2,500,000	1,503,421	996,579	...	1,769,424
...	...	...	50,000	50,000	50,000	...	...	50,000
Contributions								
Contributions for non-VIA Rail passenger services:								
...	2,125,000	...	...	2,125,000	2,125,000	...	...	2,250,000
...	1,803,000	...	39,300	1,842,300	1,841,871	429	...	1,789,371
...	2,601,000	...	...	2,601,000	2,500,000	101,000	...	2,500,000
...	7,500,000	...	(550,200)	6,949,800	6,718,614	231,186	...	9,244,255
...	19,000,200	...	1,962,800	20,963,000	20,962,516	484	...	18,991,008
...	1,500,200	...	(293,000)	1,207,200	1,207,200	...	...	1,231,518
...	188,000	...	33,000	221,000	220,728	272	...	161,931
...	600,000	...	...	600,000	600,000	...	...	600,000
...	2,476,200	...	(1,485,000)	991,200	991,157	43	...	3,209,984
...	1,508,400	...	691,600	2,200,000	2,199,500	500	...	128,599
...	2,500,000	...	...	2,500,000	1,503,421	996,579	...	1,769,424
...	...	...	50,000	50,000	50,000	...	...	50,000

...	...	69,000	69,000	United Grain Growers Limited	67,513	1,487	...
...	...	125,000	125,000	Contribution to the Canadian Council of Motor Transport Administrators	125,000	...	...
...	...	642,500	42,444,500	Programs and divestiture	41,112,520	1,331,980	41,926,090
...	...	...	...	Contributions for the operation of municipal or other airports:	...	...	...
...	2,891,100	...	...	Original program	2,764,662	76,338	3,300,410
...	15,780,000	...	...	Non National Airport System airports under the National Airports Policy	12,285,390	3,411,610	16,710,528
...	35,000,000	...	...	Airports capital assistance program	28,568,160	6,432,840	21,185,587
...	...	...	...	Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities—	...	...	...
...	...	...	...	Major contributions—	...	...	...
...	731,500	...	650,000	Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	597,068	52,932	636,652
...	...	...	...	Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:	...	...	...
...	4,533,000	25,633,200	19,999,000	New Brunswick	19,483,949	515,051	9,060,052
...	636,000	...	6,300,000	Outaouais Road Development Agreement	6,300,000	...	1,267,172
...	158,000	5,000,000	3,023,000	Nova Scotia	2,967,250	55,750	427,859
...	20,000,000	...	28,500,000	Newfoundland regional trunk roads	28,163,782	336,218	24,304,523
...	34,000,000	...	38,339,900	TransCanada Highway Agreement—Newfoundland	34,222,378	4,117,522	29,691,874
...	...	...	...	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	4,958,324	...	3,977,285
...	3,315,000	1,685,000	4,958,324	Transition assistance program re: elimination of the Atlantic region freight subsidies:	...	...	...
...	4,000,000	...	5,450,000	Newfoundland	5,022,150	427,850	7,052,434
...	17,000,000	...	28,915,100	Nova Scotia	28,914,850	250	24,351,817
...	18,828,000	...	10,030,000	New Brunswick	10,030,000	...	45,999,999
...	5,500,000	...	10,385,000	Prince Edward Island	9,830,000	555,000	4,823,000
...	16,000,000	...	14,123,000	Quebec	14,123,000	...	19,252,632
...	40,725,000	...	38,054,000	Strategic capital investment initiative—	34,765,132	3,288,868	74,916,235
...	82,000	...	(82,000)	Highways	...	...	839,615
...	...	...	...	Harbours and wharves	...	...	...
...	...	...	...	Fixed Link Highway Improvement Agreement—	...	...	...
...	1,106,000	...	6,500	New Brunswick	6,422	78	10,700,000
...	2,086,000	...	273,000	Prince Edward Island	272,592	408	4,058,251
...	...	...	...	Contribution to the District of Campbell River towards the costs associated with airside improvements at Campbell River Airport	26,623	261,377	2,281,294
...	248,000	...	40,000	...	...	...	...

## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	1,177,000	...	(577,000)	600,000	...	600,000	...
...	2,477,000	...	(2,415,000)	62,000	61,840	160	15,460
...	42,000,000	...	(27,477,800)	14,522,200	1,253,122	13,269,078	1,461,457
...	215,834,000	...	(669)	215,833,331	215,833,331	...	685,833,328
...	6,000,000	...	1,511,000	7,511,000	5,418,070	2,092,930	3,331,675
...	...	...	140,000	140,000	98,680	41,320	512,311
...	...	...	140,000	140,000	140,000	...	...
...	...	...	460,000	460,000	460,000	...	...
...	...	...	...	...	...	...	14,088,055
...	490,107,600	32,318,200	(20,323,445)	502,102,355	466,566,775	35,535,580	1,010,079,505
Safety and security							
National Safety Code:							
...	172,000	...	420	172,420	172,420	...	207,420
...	147,000	...	280	147,280	147,280	...	147,280
...	284,000	...	(300)	283,700	283,560	140	283,560
...	207,000	...	...	207,000	206,960	40	206,960
...	625,000	...	...	625,000	625,000	...	625,000
...	968,000	...	180	968,180	968,180	...	968,180
...	254,000	...	(300)	253,500	253,460	40	253,460
...	265,000	...	80	265,080	265,080	...	795,240
...	452,000	...	(420)	451,580	451,400	180	451,400
...	347,000	...	...	347,000	346,900	100	346,900
...	129,000	...	...	129,000	129,000	...	129,000
...	129,000	...	260	129,260	129,260	...	129,260
...	7,495,000	...	(250,000)	7,245,000	7,190,202	54,798	7,494,892
...	200,000	...	...	200,000	200,000	...	200,000
...	...	...	250,000	250,000	250,000	...	...



Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities

...	384,700	...	(91,800)	292,900	206,177	86,723	...	179,960
...	...	...	12,000	12,000	12,000	...	...	...
...	...	...	50,000	50,000	50,000	...	...	...
...	...	...	29,800	29,800	29,800	...	...	13,319,200
...	...	...	...	...	...	...	...	...
...	12,058,700	...	...	12,058,700	11,916,679	142,021	...	25,737,712
...	543,968,300	32,318,200	(19,680,945)	556,605,555	519,595,974	37,009,581	...	1,077,743,307

Departmental Summary by Business Line

...	64,171,700	...	313,100	64,484,800	63,152,786	1,332,014	...	411,457,766
...	490,107,600	32,318,200	(20,323,445)	502,102,355	466,566,775	35,535,580	...	1,010,079,505
...	12,158,700	...	...	12,158,700	12,016,679	142,021	...	25,837,712
...	566,438,000	32,318,200	(20,010,345)	578,745,855	541,736,240	37,009,615	...	1,447,374,983

Canadian Transportation Agency

...	4,000	...	...	4,000	4,000	...	...	4,000
...	...	...	...	...	...	...	...	35,000,000
...	4,000	...	...	4,000	4,000	...	...	35,004,000
...	566,442,000	32,318,200	(20,010,345)	578,749,855	541,740,240	37,009,615	...	1,482,378,983

(S) Statutory transfer payment.

<b>Department</b>	<b>Authorities available for use in the current year</b>	<b>Authorities used in the previous year</b>
\$	\$	\$
<b>Budgetary (respendable revenues)</b>		
<b>Policy</b>		
International marketing	201,000	143,528
Programs and disbursement		
Harbours and ports fees	18,890,400	13,520,416
Airports—		
Rentals	10,381,000	17,706,187
Concessions	19,938,000	23,645,811
Landing fees	23,041,000	32,629,252
General terminal fees	16,425,000	18,537,898
Miscellaneous	2,136,000	510,286
Local airport authorities lease payments	70,090,000	34,687,344
Canadian airport authorities lease and chattel payments	120,871,000	30,000,572
Miscellaneous recoveries from other departments	...	28,785
Recoveries from environmental services program for weather services	...	5,262
Recoveries from Royal Canadian Mounted Police	...	2,384
Miscellaneous	...	8,225,973
	281,772,400	179,500,170
<b>Safety and security</b>		
Sales, rentals, licences and services—		
Aviation	1,091,000	4,085,556
Civil Aviation Regulation 104—		
Aviation safety services	15,005,000	1,440,823
Recoveries from Department of Fisheries and Oceans—Helicopter services	13,757,000	16,591,849
	13,757,000	16,591,849
<b>Total Ministry—Budgetary</b>	<b>343,198,800</b>	<b>229,660,620</b>

# Revenues

Department	Current year		Previous year	
	\$		\$	
<b>Tax revenues—</b>				
Goods and services tax	25,163,866		16,130,713	
Air transportation tax	294,792,609		741,834,179	
<b>Total tax revenues</b>	<b>319,956,475</b>		<b>757,964,892</b>	
<b>Non-tax revenues—</b>				
Return on investments—				
Loans, investments and advances—				
Canadian National Railway System—				
Canada Ports Corporation—				
Interest	18,052	23,356		
Dividends	990,476	242,593		
Interport Loan Fund—				
Transfer of profit	2,918,200	1,761,776		
Halifax Port Corporation—				
Dividends	551,360	586,543		
Montréal Port Corporation—				
Interest	140,112	181,433		
Dividends	3,564,061	3,377,516		
Prince Rupert Port Corporation—				
Dividends	30,383	468,590		
Saint John Port Corporation—				
Dividends	92,458	91,466		
St John's Port Corporation—				
Dividends	5,171	9,269		
Vancouver Port Corporation—				
Interest	...	51,994		
Hamilton harbour commissioners—				
Interest	4,641	6,703		
St. Lawrence Seaway Authority—				
Other	1,261,569	...		
St. Lawrence Seaway Management Corporation—				
Interest	51,782	...		
	9,628,265	6,801,239		
Refunds of previous years' expenditures—				
Other	8,928,847	(456,672)		
Adjustments to prior year's payables	7,285,801	4,920,191		
	16,214,648	4,463,519		
Privileges, licences and permits—				
Fines—Airport Traffic Regulation and Aeronautics Act	...			
Pellet transport explosive	47,000			
St. Lawrence Seaway Management Corporation	4,634,865			
	4,681,865	31,217		
Proceeds from sales	654,575	1,264,443		
Proceeds from the disposal of surplus Crown assets	2,014,627	1,743,981		
Miscellaneous non-tax revenues—				
Fines	485,837	403,529		
Lease Hopper Cars - CN	4,418,922	...		
Lease Hopper Cars - CP	6,949,149	...		
Revenue CN Repair Hopper Cars	26,118	...		
Revenue CP Repair Hopper Cars	296,230	...		
Sundries	118,978	11,453,361		
	12,295,234	11,856,890		
<b>Total non-tax revenues</b>	<b>45,489,214</b>	<b>26,161,289</b>		
<b>Total Department</b>	<b>365,445,689</b>	<b>784,126,181</b>		
<b>Canadian Transportation Agency</b>				
<b>Tax revenues—</b>				
Goods and services tax	1,604	1,200		
<b>Total tax revenues</b>	<b>1,604</b>	<b>1,200</b>		
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	20,901	...		
Adjustments to prior year's payables	...	2,738		
Refunds of suppliers accounts	20,901	9,391		
Privileges, licences and permits	...	15		

## Revenues—Concluded

	Current year	Previous year
	\$	\$
Service fees—		
Charges to companies for services rendered	87	235
Proceeds from sales—		
Proceeds from sales of orders and decisions	24,763	19,340
Proceeds from the disposal of surplus Crown assets	1,124	9,582
Miscellaneous non-tax revenues	4	840
<b>Total non-tax revenues</b>	<b>46,879</b>	<b>39,403</b>
<b>Total Program</b>	<b>48,483</b>	<b>40,603</b>
<b>Ministry Summary</b>		
Tax revenues—		
Goods and services tax	25,165,470	16,131,913
Air transportation tax	294,792,609	741,834,179
Total tax revenues	319,958,079	757,966,092
Non-tax revenues—		
Return on investments	9,628,265	6,801,239
Refunds of previous years' expenditures	16,235,549	4,472,910
Privileges, licences and permits	4,681,865	31,232
Service fees	87	235
Proceeds from sales	679,338	1,283,783
Proceeds from the disposal of surplus Crown assets	2,015,751	1,753,563
Miscellaneous non-tax revenues	12,295,238	11,857,730
Total non-tax revenues	45,536,093	26,200,692
<b>Total Ministry</b>	<b>365,494,172</b>	<b>784,166,784</b>

# SECTION 23

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Treasury Board

Secretariat

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### Secretariat

Central Administration of the Public Service Program

### Objective

To support the Treasury Board in performing its statutory responsibilities for managing the Government's financial, human and materiel resources.

### Business Line Description

*Resource planning and expenditure management*

Provides advice to the Government on:

- allocations of direct program expenditures including operating and capital budgets of government departments and agencies, payments to dependent Crown corporations, and transfer payments to organisations, individuals and corporations;
- specific proposals in the context of government priorities and the expenditure management system;
- development of Estimates for the approval of Parliament;

Provides leadership, direction, analysis and advice to departments and agencies on proposals covering a range of issues including management of resources, business planning, expenditure information to Parliament, alternative service delivery initiatives, and regulatory affairs through the development of appropriate policies to support effective and efficient program delivery.

*Human resources management*

Supports the President and the Treasury Board in its capacity as general manager and employer for the

Public Service of Canada by developing, recommending, and implementing the human resources management framework that will provide Canadians with a professional, representative and productive workforce to deliver government programs and services. The framework includes legislation and policies related to job evaluation, compensation, terms and conditions of employment, training and development, labour relations, employment adjustment, human resources framework for alternative service delivery, the pension program, employee benefit and insurance programs, pay equity, employment equity and official languages. Provides departments and agencies with policy direction, interpretation and advice.

### Comptrollership

Provides strategic leadership towards the achievement of modern comptrollership in the government, which implies vigorous stewardship of public resources, a high standard of ethics, better information for decision-making and provision for appropriate parliamentary overview. Develops policies, standards, regulations and other tools for effective comptrollership that provides managers with flexibility while maintaining appropriate control and accountability. Leads the modernisation of the management of resources and development of systems for providing financial information, by implementing the Financial Information Strategy (FIS), including accrual accounting. Provides leadership and advice on results and performance reporting, reviews activities, quality services, financial policies, authorities and accounting, professional development, management of real property, and the acquisition of goods and services to departments and agencies.

*Information technology and information management*

Provides leadership, co-ordination, broad direction and advice on the strategic use of Information technology/information management (IT/IM) to provide improved service, quality of information and more flexible approaches to program delivery. This includes:

- strategic oversight and facilitation in helping departments and agencies maximise benefits and contain costs in implementing IT/IM;
- facilitation of enterprise-wide solutions to horizontal IT/IM issues;
- serving as a technology strategist and expert advisor to Treasury Board ministers and senior officials across government;
- being a model user of information and communication technologies;
- co-ordinating measures for the recruitment and retention of IT/IM professionals.

### Canada infrastructure works

Supports the President in his role as minister responsible for infrastructure.

### Corporate administration

Includes executive direction for the Secretariat, corporate services that support the President and the Secretary/Comptroller General and other business lines in meeting their objectives (including: legal, public affairs, financial, personnel, ministerial and executive and administrative services).

**Objective**

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

**Business Line Description**

*Government contingencies*

Provides funding for policy and workload requirements prior to approval of Supplementary Estimates as well as for a limited number of payroll shortfalls such as those related to severance and maternity benefits.

*Government-wide initiatives*

Provides funding to supplement other appropriations in support of implementation of strategic management initiatives in the public service of Canada.

*Training assistance*

Provides funding to assist departments and agencies to train employees who are, or will be declared surplus pursuant to the Public Service Employment Regulations.

Employer Contributions to Insurance Plans Program

**Objective**

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

**Business Line Description**

*Public service insurance*

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the employment insurance premium reduction.

*Public service pensions*

Provides for payments under the *Public Service Pension Adjustment Act* of 1959 and the *Special Retirement Arrangements Act* and for employer costs of pension, benefit and social security plans to which employees locally engaged outside of Canada are subject.

## Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
<b>Secretariat</b>							
Central Administration of the Public Service Program							
...	73,766,000	...	73,766,000	1			
...	...	6,418,000	6,418,000	1a			
...	...	20,504,825	20,504,825	1b			
...	...	...	...	1c			
...	...	1	1				
...	...	2,978,134	2,978,134				
...	...	10,000,000	10,000,000				
...	...	632,533	632,533				
...	73,766,000	26,922,826	13,610,667		109,269,573	5,029,920	92,026,718
...	44,229,000	...	...		39,905,143	4,323,857	...
...	48,645	...	1,333	2			
...	9,277,000	...	467,000	(S)	49,978	...	48,666
...	...	...	1,303	(S)	9,744,000	...	7,874,000
...	...	...	1,303	(S)	1,303	...	271
...	...	...	...		...	...	416
...	127,320,645	26,922,826	14,080,303		158,969,997	9,353,777	99,950,071
<b>Total Program—Budgetary</b>							
Government Contingencies and Centrally Financed Programs							
...	450,000,000	...	450,000,000	5			
...	...	...	(64,329,598)				
...	450,000,000	...	385,670,402		...	385,670,402	...
...	...	15,000,000	15,000,000	10b			
...	...	...	(2,978,134)				
...	...	...	(5,572,633)				
...	...	...	(8,550,767)		...	6,449,233	...
...	...	15,000,000	6,449,233				

...	10,000,000	...	...	10,000,000	15	Training assistance Transfer to Vote 1	...	...	...	...	...	...
...	...	...	(10,000,000)	(10,000,000)								...
...	10,000,000	...	(10,000,000)	...		Total—Vote 15	...	...	...	...	...	...
...	460,000,000	15,000,000	(82,880,365)	392,119,635		<b>Total Program—Budgetary</b>	...	...	...	392,119,635	...	...
...	766,963,000	...	...	766,963,000	20	Employer Contributions to Insurance Plans Program	622,138,972	...	...	...	...	...
...	80,000	...	(12,937)	67,063	(S)	Public service insurance	67,063	...	...	...	633,992,976	...
...	200,000,000	...	41,437,024	241,437,024	(S)	<i>Public Service Pension Adjustment Act</i>	241,437,024	...	...	...	...	148,829
...	...	...	...	...	(S)	<i>Special Retirement Arrangements Act</i>	...	...	...	...	392,706,598	...
...	...	...	...	...		Unallocated employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i>	(24,130,468)	...	...	...	23,782,944	...
...	967,043,000	...	17,293,619	984,336,619		<b>Total Program—Budgetary</b>	839,512,591	...	...	...	1,050,631,347	...
...	1,554,363,645	41,922,826	(51,506,443)	1,544,780,028		<b>Total Ministry—Budgetary</b>	998,482,588	...	...	546,297,440	...	1,150,581,418

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.  
(S) Statutory authority.



## Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
<b>Secretariat</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Central Administration of the Public Service Program												
Resource planning and expenditure management	17,854,432	14,723,662	...	623,517	...	...	34,432	34,432	...	...	17,820,000	15,312,747
Human resources management	41,936,994	41,979,473	...	672,053	44,219,000	39,895,143	930,194	930,194	...	...	85,225,800	81,616,475
Comptrollership	19,137,382	17,271,365	...	479,921	...	...	71,782	71,782	...	...	19,065,600	17,679,504
Information technology and information management	19,004,531	17,644,786	...	726,958	10,000	10,000	408,631	408,631	...	...	18,605,900	17,973,113
Canada infrastructure works	1,108,600	765,208	...	53,785	...	...	16,129	16,129	...	...	1,108,600	818,993
Corporate administration	26,514,003	25,273,743	...	311,551	...	...	...	...	...	...	26,497,874	25,569,165
Sub-total	125,555,942	117,658,237	...	2,867,785	44,229,000	39,905,143	1,461,168	1,461,168	...	...	168,323,774	158,969,997
Revenues netted against expenditures	(1,461,168)	(1,461,168)	...	...	...	...	(1,461,168)	(1,461,168)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>124,094,774</b>	<b>116,197,069</b>	...	<b>2,867,785</b>	<b>44,229,000</b>	<b>39,905,143</b>	...	...	...	...	<b>168,323,774</b>	<b>158,969,997</b>
Government Contingencies and Centrally Financed Programs												
Government contingencies	385,670,402	...	...	...	...	...	...	...	...	...	385,670,402	...
Government-wide initiatives	6,449,233	...	...	...	...	...	...	...	...	...	6,449,233	...
<b>Total Program—Budgetary</b>	<b>392,119,635</b>	...	...	...	...	...	...	...	...	...	<b>392,119,635</b>	...
Employer Contributions to Insurance Plans Program												
Public service insurance	819,730,000	666,075,107	...	...	244,000	238,147	76,011,000	67,312,578	...	...	743,963,000	599,000,676
Public service pensions	240,306,556	240,444,852	...	...	67,063	67,063	...	...	...	...	240,373,619	240,511,915
Sub-total	1,060,036,556	906,519,959	...	...	311,063	305,210	76,011,000	67,312,578	...	...	984,336,619	839,512,591
Revenues netted against expenditures	(76,011,000)	(67,312,578)	...	...	...	...	(76,011,000)	(67,312,578)	...	...	...	...
<b>Total Program—Budgetary</b>	<b>984,025,556</b>	<b>839,207,381</b>	...	...	<b>311,063</b>	<b>305,210</b>	...	...	...	...	<b>984,336,619</b>	<b>839,512,591</b>
Total Ministry—Budgetary	1,500,239,965	955,404,450	...	2,867,785	44,540,063	40,210,353	...	...	...	...	1,544,780,028	998,482,588



# Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	44,223,000	...	(4,000)	44,219,000	39,895,143	4,323,857	...	3,328,487
...	6,000	...	4,000	10,000	10,000	...	...	10,000
...	...	...	...	...	...	...	...	227,550
...	6,000	...	4,000	10,000	10,000	...	...	237,550
...	44,229,000	...	...	44,229,000	39,905,143	4,323,857	...	3,476,037
<b>Secretariat</b>								
Central Administration of the Public Service Program								
<b>Contributions</b>								
Human resources management								
Youth internship program								
Information technology and information management								
Contribution to the Canadian Standards Association								
Items not required for the current year								
<b>Total—Contributions</b>								
<b>Program Summary by Business Line</b>								
Human resources management								
Information technology and information management								
...	44,223,000	...	(4,000)	44,219,000	39,895,143	4,323,857	...	3,238,487
...	6,000	...	4,000	10,000	10,000	...	...	237,550
...	44,229,000	...	...	44,229,000	39,905,143	4,323,857	...	3,476,037
<b>Employer Contributions to Insurance Plans</b>								
Program								
<b>Grants</b>								
Public service insurance								
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income								
Benefit Plan for survivors of employees slain on duty								
...	242,000	...	455	242,455	236,602	5,853	...	224,484
...	2,000	...	(455)	1,545	1,545	...	...	2,031
...	244,000	...	...	244,000	238,147	5,853	...	226,515
<b>Public service pensions</b>								
(S) Public Service Pension Adjustment Act								
...	80,000	...	(12,937)	67,063	67,063	...	...	148,829

## Transfer Payments—Concluded

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates				Variance				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	244,000	...	...	...	244,000	238,147	5,853	...	...	226,515
...	80,000	...	(12,937)	(12,937)	67,063	67,063	...	...	...	148,829
...	324,000	...	(12,937)	(12,937)	311,063	305,210	5,853	...	...	375,344
Program Summary by Business Line										
Public service insurance						238,147	5,853	...	...	226,515
Public service pensions						67,063	...	...	...	148,829
Total Program						305,210	5,853	...	...	375,344
...	44,553,000	...	(12,937)	(12,937)	44,540,063	40,210,353	4,329,710	...	...	3,851,381

(S) Statutory transfer payment.

## Details of Respondable Amounts

	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$		\$		\$	
<b>Secretariat</b>						
Central Administration of the Public Service Program						
<b>Budgetary (respondable revenues)</b>						
Resource planning and expenditure management	34,432		34,432		58,623	
Human resources management	930,194		930,194		776,557	
Comptrollership	71,782		71,782		...	
Information technology and information management	408,631		408,631		...	
Corporate administration	16,129		16,129		1,979	
Financial and information management	...		...		23,037,885	
<b>Total Program—Budgetary</b>	<b>1,461,168</b>		<b>1,461,168</b>		<b>23,875,044</b>	
Employer Contributions to Insurance Plans Program						
<b>Budgetary (respondable revenues)</b>						
Public service insurance	76,011,000		67,312,578		67,690,535	
Receipts from revolving funds						
<b>Total Program—Budgetary</b>	<b>76,011,000</b>		<b>67,312,578</b>		<b>67,690,533</b>	
<b>Total Ministry—Budgetary</b>	<b>77,472,168</b>		<b>68,773,746</b>		<b>91,565,577</b>	

## Revenues

	Current year		Previous year	
	\$		\$	
<b>Secretariat</b>				
Central Administration of the Public Service Program				
<b>Tax revenues—</b>				
Goods and services tax	568,363		576,432	
<b>Total tax revenues</b>	<b>568,363</b>		<b>576,432</b>	
<b>Non-tax revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of salaries, goods and services	2,007,838		242,332	
Adjustments to prior year's payables	...		891,227	
	2,007,838		1,133,559	
<b>Service fees—</b>				
Access to information requests	1,709		656	
	25		...	
<b>Proceeds from sales</b>				
Miscellaneous non-tax revenues—				
Parking fees	7,385,845		7,779,346	
Recovery of employee benefits	670		28,359	
Disciplinary penalties	17,777		18,216	
Recovery of employee pay deductions	...		500	
Miscellaneous	13,043		41,222	
	7,417,335		7,867,643	
<b>Total non-tax revenues</b>	<b>9,426,907</b>		<b>9,001,858</b>	
<b>Total Ministry</b>	<b>9,995,270</b>		<b>9,578,290</b>	



# SECTION 24

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Veterans Affairs

### Department

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**Department**

Veterans Affairs Program

**Objective**

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

**Business Line Description***Benefits and services*

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the

delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

*Corporate administration*

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance (including property management functions), human resources, information management, management support services, audit and evaluation, and security services. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

**Objective**

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

**Business Line Description***Veterans Review and Appeal Board*

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

# Ministry Summary

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$	\$	\$		
						<b>Department</b>							
						Veterans Affairs Program							
					1	Operating expenditures							
					1b	Operating expenditures							
					1c	Operating expenditures							
						Transfer from TB Vote 5 <sup>(1)</sup>							
						Total—Vote 1							
					5	Grants and contributions							
					5c	Grants							
						Total—Vote 5							
					(S)	Minister of Veterans Affairs—Salary and motor car allowances							
					(S)	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>							
					(S)	Returned soldiers insurance actuarial liability adjustment ( <i>The Returned Soldiers' Insurance Act</i> )							
					(S)	Veterans insurance actuarial liability adjustment ( <i>Veterans Insurance Act</i> )							
					(S)	Contributions to employee benefit plans							
					(S)	Spending of proceeds from the disposal of surplus Crown assets							
					(S)	Refunds of amounts credited to revenues in previous years							
						Total budgetary							
					(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> . Limit \$605,000,000 (Net)							
						Total Program—Budgetary							
						Non-budgetary							

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$	\$			
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$	
...	6,696,000	...	...	6,696,000	10	Veterans Review and Appeal Board Program								
...	...	461,450	...	461,450	10b	Program expenditures								
...	...	492,000	...	492,000	10c	Program expenditures								
...	6,696,000	953,450	...	7,649,450	(S)	Total—Vote 10 Contributions to employee benefit plans								6,796,369
...	1,257,000	...	63,000	1,320,000										...
...	7,953,000	953,450	63,000	8,969,450		Total Program—Budgetary								1,016,000
24,064	1,964,489,645	39,684,000	3,848,335	2,008,046,044		Total Ministry—Budgetary								7,812,369
600,798,913	...	...	...	600,798,913		Non-budgetary								...
						1,996,761,054 (1,842,732)								24,703
														602,641,645
														1,934,745,973 (2,906,689)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(i) Treasury Board Vote 5—Government contingencies.

# Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Veterans Affairs Program												
Benefits and services	531,898,929	532,926,889	5,200,000	5,159,139	1,387,277,665	1,377,488,192	...	...	...	...	1,924,376,594	1,915,574,220
Corporate administration—												
Budgetary	72,000,000	70,087,197	2,700,000	2,619,564	...	...	...	...	...	...	74,700,000	72,706,761
Non-budgetary	...	...	...	...	...	...	...	...	...	...	600,798,913	(1,842,732)
<b>Total Program—</b>	<b>603,898,929</b>	<b>603,014,086</b>	<b>7,900,000</b>	<b>7,778,703</b>	<b>1,387,277,665</b>	<b>1,377,488,192</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,999,076,594</b>	<b>1,988,280,981</b>
Budgetary	...	...	...	...	...	...	...	...	...	...	600,798,913	(1,842,732)
Non-budgetary												
<b>Veterans Review and Appeal</b>												
Board Program—												
Budgetary	8,849,450	8,360,624	120,000	119,449	...	...	...	...	...	...	8,969,450	8,480,073
<b>Total Ministry—</b>	<b>612,748,379</b>	<b>611,374,710</b>	<b>8,020,000</b>	<b>7,898,152</b>	<b>1,387,277,665</b>	<b>1,377,488,192</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,008,046,044</b>	<b>1,996,761,054</b>
Budgetary	...	...	...	...	...	...	...	...	...	...	600,798,913	(1,842,732)
Non-budgetary												

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
\$	\$	\$	\$	\$	\$	\$	\$
...	1,500,000	...	...	1,500,000	1,071,981	428,019	1,168,618
...	1,160,866,000	...	(4,000,000)	1,156,866,000	1,154,266,853	2,599,147	1,149,546,308
...	750,000	...	...	750,000	581,380	168,620	580,394
...	71,000	...	...	71,000	12,143	58,857	13,478
...	40,000,000	1	4,000,000	44,000,001	42,862,997	1,137,004	51,635,395
...	2,000,000	...	...	2,000,000	1,005,864	994,136	1,126,660
...	1,000	...	...	1,000	...	1,000	1,000
...	131,000	...	...	131,000	11,766	119,234	62,547
...	100,000	...	...	100,000	21,984	78,016	107,817
...	390,000	...	...	390,000	370,211	19,789	340,214
...	2,000	...	...	2,000	...	2,000	...
...	16,319,000	...	(120,000)	16,199,000	12,122,923	4,076,077	10,457,136
...	6,648,000	...	120,000	6,768,000	6,757,305	10,695	6,515,474
...	70,000	...	...	70,000	50,343	19,657	33,038
...	10,000	...	(10,000)	...	...	...	...
...	175,000	...	165,664	340,664	340,664	...	293,202
...	1,229,033,000	1	155,664	1,229,188,665	1,219,476,414	9,712,251	1,221,881,281

## Department

## Veterans Affairs Program

## Grants

## Benefits and services

## Treatment and related allowances

Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards

## Payments under the Flying Accidents Compensation Regulations

## Payments of gallantry awards

## War veterans allowances and civilian war allowances

## Assistance in accordance with the provisions of the Assistance Fund Regulations

## Canadian Veterans Association of the United Kingdom

## Other benefits:

## Children of deceased veterans education assistance

## University and vocational training

## Assistance to Canadian veterans—Overseas district

Repayment under subsection (3) of section 10 of the *Veterans Rehabilitation Act*

## Last Post Fund

## Commonwealth War Graves Commission

## United Nations Memorial Cemetery in Korea

## (S) Returned soldiers insurance actuarial liability adjustment

## (S) Veterans insurance actuarial liability adjustment



## Corporate administration

Act:

(S) Re-establishment credits under section 8  
(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

[illegible]

(S) Statutory transfer payment,

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances	...	2,114,729	3,385,257
Repayment of loans			
<b>Total Ministry—</b>			
<b>Non-budgetary</b>	...	<b>2,114,729</b>	<b>3,385,257</b>

## Revenues

Department	Current year	Previous year
	\$	\$
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	26,358	28,259
<b>Total tax revenues</b>	<b>26,358</b>	<b>28,259</b>
Non-tax revenues—		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	208,862	365,320
Refunds of previous years' expenditures—		
Refunds—		
War veterans allowance	576,523	830,948
Pensions	1,198,410	2,725,751
Other grants and contributions	176,937	167,580
Adjustments to prior year's payables	793,317	2,243,721
Refunds of operating and maintenance funds	1,528,604	901,894
Recovery of losses of money	21,898	28,653
	4,295,689	6,898,547
Service fees—		
Provincial hospital insurance plans for in-patient hospital services	20,783,307	22,485,077
Other in-patient hospital services	7,382,607	9,831,149
Medical services	24,698	11,701
Meals	259,526	278,049
	28,450,138	32,605,976
Proceeds from sales	2,529	3,332
Proceeds from the disposal of surplus Crown assets	117,284	130,994
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	5,052,222	4,493,753
Rental of space in hospitals	39,637	21,310
Recovery of service to foreign veterans	671,818	703,113
Sundry	158,146	112,272
	5,921,823	5,330,448
<b>Total non-tax revenues</b>	<b>38,996,325</b>	<b>45,334,617</b>
<b>Total Ministry</b>	<b>39,022,683</b>	<b>45,362,876</b>

<sup>(1)</sup> Interest unless otherwise indicated.

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1998-99

*PUBLIC ACCOUNTS OF CANADA*

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Government  
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Prepared by the  
Receiver General for Canada

# Public Accounts of Canada

# 1999

## Volume II

### Part II

### Additional Information and Analyses

Canada







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# Public Accounts of Canada 1999

## Volume II

### Part II

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

**Volume I** presents a summary analysis of the financial transactions of the Government.

**Volume II** is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entity (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction or acquisition of land, buildings and works (Section 6);
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- transfer payments (Section 8);
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- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).



# SECTION 1

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Revolving Funds

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## Canadian Grain Commission Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies and issues, specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by

Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organization arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 1999 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

Approved by:

B. SENFT  
Chief Commissioner

D. KENNEDY  
Chief Operating Officer

September 7, 1999

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net surplus (deficit) for the year .....		(11,149)	(400)	1,503
Add: items not requiring use of funds				
Amortization .....	2,500	1,496	2,500	1,712
Termination benefits .....		414		479
Gain on asset disposal .....		(2)		4
	2,500	1,908	2,500	2,195
Operating (use) of funds .....	2,500	(9,241)	2,100	3,698
Net capital acquisitions .....	(2,500)	(674)	(1,100)	(1,871)
Working capital change .....		6,564	(2,000)	232
Other items .....		3,146		(1,897)
Authority provided (used) .....		(205)	(1,000)	162

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(1,717)	(5,068)
Transfer from Treasury Board .....		(201)
Add: PAYE charges against the appropriation account after March 31 .....	207	3,556
Less: amounts credited to the appropriation account after March 31 .....		2
Net authority provided, end of year .....	(1,510)	(1,715)
Authority limit .....	12,000	12,000
Unused authority carried forward .....	13,510	13,715



# Canadian Grain Commission Revolving Fund—Continued

## AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS  
OF THE CANADIAN GRAIN COMMISSION REVOLVING  
FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 1999 and the statements of operations, accumulated surplus (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP  
Chartered Accountants

June 11, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	1,855	772	Government of Canada .....	7,751	514
Outside parties .....	3,198	4,548	Outside parties .....	407	620
Prepaid expenses .....	40	86	Salaries payable .....	1,539	1,912
Accountable advances to employees .....	10	45	Vacation payable .....	1,145	1,255
	5,103	5,451	Current portion of the allowance for employee		
Capital assets, cost (Note 3) .....	9,578	8,948	termination benefits .....		837
Less: accumulated amortization .....	6,941	5,491	Deferred revenues .....	629	113
	2,637	3,457		11,471	5,251
			Long-term		
			Allowance for employee termination benefits .....	1,667	1,257
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	4,941	4,941
			Accumulated net charge against the Fund's		
			authority .....	(1,717)	(5,068)
			Accumulated surplus (deficit) .....	(8,622)	2,527
				(5,398)	2,400
	7,740	8,908		7,740	8,908

The accompanying notes form an integral part of these financial statements.

Approved by:

B. SENFT

Commissioner

DOUGLAS STOW

Commissioner

# Canadian Grain Commission Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Service fees .....	34,968	50,121
Parliamentary appropriation (Note 4) .....	6,280	5,984
Japanese certification .....	908	946
License fees .....	220	226
Special appropriation .....	117	
	<u>42,493</u>	<u>57,277</u>
<b>Expenses</b>		
Salaries and employee benefits .....	43,054	44,225
Rent .....	3,314	3,257
Repairs, supplies and miscellaneous .....	1,607	2,135
Amortization .....	1,496	1,712
Travel and removal .....	1,332	1,608
Communications .....	1,019	972
Professional and special services .....	1,123	1,053
Employee termination benefits .....	414	479
Postage and freight .....	285	329
Loss (gain) on disposal of capital assets .....	(2)	4
	<u>53,642</u>	<u>55,774</u>
Net income (loss) for the year .....	<u>(11,149)</u>	<u>1,503</u>

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Financial resources provided by (used in)</b>		
Operating activities:		
Net income (loss) for the year .....	(11,149)	1,503
Non-cash items		
Amortization .....	1,496	1,712
Provision for employee termination benefits .....	414	479
Loss on disposal of capital assets .....	(2)	4
	<u>(9,241)</u>	<u>3,698</u>
Change in other assets and liabilities .....	<u>6,564</u>	<u>232</u>
Net financial resources provided by operating activities .....	<u>(2,677)</u>	<u>3,930</u>
Investing activities:		
Capital assets purchased .....	(680)	(1,871)
Proceeds on disposal of capital assets .....	6	
Net financial resources used in investing activities .....	<u>(674)</u>	<u>(1,871)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	<u>(3,351)</u>	<u>2,059</u>
Accumulated net charge against the Fund's authority, beginning of year .....	<u>5,068</u>	<u>3,009</u>
Accumulated net charge against the Fund's authority, end of year .....	<u>1,717</u>	<u>5,068</u>

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Accumulated surplus at beginning of year .....	2,527	1,024
Net income (loss) for the year .....	<u>(11,149)</u>	<u>1,503</u>
Accumulated surplus (deficit) at end of year .....	<u>(8,622)</u>	<u>2,527</u>

The accompanying notes form an integral part of these financial statements.

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed by way of Supplementary Estimates to have the expenditures related to appointments by the Governor in Council of assistant commissioners and the supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the parliamentary appropriation is \$6.28 million.

The Canadian Grain Commission exercises certain responsibilities under the following acts and associated regulations in addition to the *Canada Grain Act*:

*Financial Administration Act*  
*Grain Futures Act*

On January 21, 1999, an Order in Council was passed which approved changing the Canadian Grain Commission status from a special operating agency to that of a separate government department. This change was operationally effective April 1, 1999.

#### 2. Accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General. The significant accounting policies are as follows:

##### Revenues and expenses recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

##### Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of assistant commissioners, the supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures has been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

##### Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of parliamentary appropriation.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

##### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$6.3 million at March 31, 1999. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

### Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

### 3. Capital assets and accumulated amortization

	Balance April 1, 1998	Acquisi- tion	Disposals	Balance March 31, 1999
Capital assets, cost				
(in thousands of dollars)				
Scientific equipment .....	2,938	127	2	3,063
Office equipment .....	713	62		775
Operational equipment .....	280	52		332
Computer equipment .....	3,169	259	48	3,380
Leasehold improvements .....	1,848	180		2,028
	8,948	680	50	9,578
Accumulated amortization				
(in thousands of dollars)				
Scientific equipment .....	1,739	456	1	2,194
Office equipment .....	436	130		566
Operational equipment .....	96	32		128
Computer equipment .....	2,256	571	45	2,782
Leasehold improvements .....	964	307		1,271
	5,491	1,496	46	6,941

### 4. Parliamentary appropriation

#### Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1999	1998
(in thousands of dollars)		
Salaries and employee benefits .....	3,712	3,754
Rent .....	611	614
Repairs, supplies and miscellaneous .....	434	475
Capital assets .....	107	489
Professional and special services .....	77	118
Communications .....	65	75
Travel and removal .....	55	80
Postage and freight .....	27	29
Employee termination benefits .....	39	44
Total expenditures paid by parliamentary appropriation .....	5,127	5,678
Less: capital assets charged to the balance sheet .....	107	489
Grain Research Laboratory parliamentary appropriation revenues .....	5,020	5,189
Appointments parliamentary appropriation revenues .....	1,260	795
Total parliamentary appropriation revenues .....	6,280	5,984

#### Appointments

The costs associated with the appointments by the Governor in Council of the assistant commissioners and the supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1999	1998
(in thousands of dollars)		
Salaries and employee benefits .....	929	528
Travel and removal .....	85	86
Professional and special services .....	53	65
Communications .....	70	49
Repairs, supplies and miscellaneous .....	47	28
Rent .....	58	27
Employee termination benefits .....	11	11
Postage and freight .....	7	1
Appointments parliamentary appropriation revenues .....	1,260	795



## Canadian Grain Commission Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

#### 5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2000 .....	2,827
2001 .....	2,647
2002 .....	2,655
2003 .....	186
2004 .....	131

#### 6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

#### 7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

#### 8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

#### 9. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 date is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Canadian Grain Commission's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Canadian Grain Commission, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.



## Canadian Intellectual Property Office Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality.

The Canadian Intellectual Property Office maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at

ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1999 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

MAUREEN DOUGAN  
*A/Chief Executive Officer*

ANDRÉ ROUSSEAU, CGA  
*A/Director, Finance and Administration*

July 27, 1999

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	100	(1,783)	394	2,326
Add: items not requiring use of funds .....	13,300	13,339	4,978	9,646
Operating source of funds .....	13,400	11,556	5,372	11,972
Net capital acquisitions .....	(9,569)	(6,186)	(9,226)	(9,984)
Working capital change .....	(8,547)	(8,130)	(4,241)	2,777
Other items .....	(5,820)	3,532	568	(4,940)
Authority provided (used) .....	(10,536)	772	(7,527)	(175)

The accompanying notes form an integral part of these financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(12,138)	(17,558)
Transfer from Treasury Board Vote 5 .....	(237)	(273)
	(12,375)	(17,831)
Add: PAYE charges against the appropriation account after March 31 .....	6,142	12,852
Less: amounts credited to the appropriation account after March 31 .....	1,217	1,461
Net authority provided, end of year .....	(7,450)	(6,440)
Authority limit .....	15,000	15,000
Unused authority carried forward .....	22,450	21,440

The accompanying notes form an integral part of these financial statements.

# Canadian Intellectual Property Office Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1999 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG  
Chartered Accountants

Ottawa, Canada  
May 28, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	381	485
Accounts receivable			Accounts payable		
Government of Canada .....	817	582	Government of Canada .....	1,697	7,772
Outside parties .....	754	1,568	Outside parties .....	5,868	6,484
Unbilled revenues .....	5,781	6,043	Deferred revenues .....	13,334	15,463
Prepaid expenses .....	70	23		21,280	30,204
	7,424	8,218			
Capital assets (Note 3) .....	94,633	101,785	Employee termination benefits and vacation pay .....	2,050	1,538
Unbilled revenues .....	323	696	Deferred revenues .....	13,917	11,077
				15,967	12,615
			Deferred capital assistance (Note 4) .....	52,675	59,059
			Equity of Canada (Note 5) .....	12,458	8,821
	102,380	110,699		102,380	110,699

The accompanying notes form an integral part of these financial statements.

# **Canadian Intellectual Property Office Revolving Fund—Continued**

## **STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
Revenue .....	65,328	58,115
Salaries and employee benefits .....	38,537	33,687
Amortization of capital assets .....	13,339	9,646
Professional services .....	14,756	9,061
Accommodation .....	3,448	3,958
Materials and supplies .....	1,058	1,069
Information .....	596	714
Communications .....	599	600
Travel .....	377	513
Freight and postage .....	250	425
Repairs and maintenance .....	235	372
Training .....	140	323
Rentals .....	161	210
	73,496	60,578
Net loss before amortization of deferred capital assistance .....	(8,168)	(2,463)
Amortization of deferred capital assistance .....	6,385	4,789
Net profit (loss) .....	(1,783)	2,326

The accompanying notes form an integral part of these financial statements.

## **STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
Operating activities:		
Net profit (loss) .....	(1,783)	2,326
Add: amortization of capital assets .....	13,339	9,646
Less: amortization of deferred capital assistance .....	6,385	4,789
	5,171	7,183
Changes in current assets and liabilities (Note 7) .....	(8,130)	2,777
Changes in other assets and liabilities		
Unbilled revenues .....	373	114
Employee termination benefits and vacation pay .....	512	481
Deferred revenues .....	2,840	3,687
	3,725	4,282
Net financial resources provided by operating activities .....	766	14,242
Investing activities:		
Capital assets acquired (net) .....	(6,186)	(9,984)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	(5,420)	4,258
Accumulated net charge against the Fund's authority account, beginning of year .....	17,558	13,300
Accumulated net charge against the Fund's authority account, end of year (Note 5) .....	12,138	17,558

The accompanying notes form an integral part of these financial statements.

## **STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
Balance, beginning of year .....	26,379	24,053
Net profit (loss) for the year .....	(1,783)	2,326
Balance, end of year (Note 5) .....	24,596	26,379

The accompanying notes form an integral part of these financial statements.

## Canadian Intellectual Property Office Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Purpose and authority

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

#### 2. Significant accounting policies

##### Revenue recognition

Revenue derived from processing patent, trade mark and industrial design applications is recognized using the percentage of completion method as work progresses. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

##### Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization. Capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period
Systems	estimated useful life, beginning in year of deployment

#### Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1999, the Treasury Board liability for CIPO employees is \$5 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay of \$1.1 million owing to employees at April 1, 1994, was funded by Treasury Board. Subsequent to April 1, 1994, vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

#### Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

#### Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.



# Canadian Intellectual Property Office Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 3. Capital assets and accumulated amortization

	Cost March 31, 1998	Net (a) Additions	Cost March 31, 1999	Accumulated amortization	Net carrying value
	(in thousands of dollars)				
Leasehold improvements .....	7,750	2,741	10,491	2,961	7,530
Software .....	502	348	850	440	410
Hardware .....	6,059	1,164	7,223	3,156	4,067
Equipment .....	129	14	143	50	93
Furniture .....	1,472	237	1,709	318	1,391
Systems					
INTREPID .....	3,735		3,735	1,038	2,697
TechSource (b) .....	92,924		92,924	17,882	75,042
Other .....	391		391	46	345
Systems under development .....	1,376	1,682	3,058		3,058
Total .....	114,338	6,186	120,524	25,891	94,633

(a) Net additions include a write off of \$508 relating to Trade-marks Electronic Data Management System.

(b) Of the systems' cost, \$63,848 relates to departmental appropriated funds for the TechSource patent automation project, which are accounted for as deferred capital assistance.

### 4. Deferred capital assistance

CIPO received \$63,848 from the Crown for the development of the TechSource automation project, which was implemented in 1997-98.

	(in thousands of dollars)
Deferred capital assistance contribution .....	63,848
Accumulated amortization .....	11,173
Net book value .....	52,675

This amount was recorded as a capital asset (Note 3) and deferred capital assistance in the period received. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the TechSource system.

### 5. Equity of Canada

Equity of Canada is comprised of the following:

	1999	1998
	(in thousands of dollars)	
Accumulated net charge against the		
Fund's authority .....	(12,138)	(17,558)
Accumulated surplus .....	24,596	26,379
	12,458	8,821

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

### Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448 upon establishment of the Revolving Fund.

### 6. Contractual obligations

#### TechSource

CIPO has contracted IBM Canada (previously ISM Canada) to provide maintenance services for the TechSource system. Amounts committed are:

	(in thousands of dollars)
2000 .....	3,166
2001 .....	3,177
2002 .....	3,180
	9,523

#### Leases

CIPO leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2000 .....	4,208
2001 .....	627
2002 .....	627
2003 .....	627
	6,089



# Canadian Intellectual Property Office Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 7. Changes in current assets and liabilities

Components of the change in current assets and liabilities include:

	1999	1998
	(in thousands of dollars)	
Accounts receivable .....	579	(111)
Unbilled revenues .....	262	(216)
Prepaid expenses .....	(47)	(3)
Deposit accounts .....	(104)	95
Accounts payable .....	(6,691)	4,292
Deferred revenues .....	(2,129)	(1,280)
	<u>(8,130)</u>	<u>2,777</u>

### 8. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

### 9. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

### 10. Contingencies

#### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

### Pay equity agreement

The Public Service Alliance of Canada has filed a claim for clerical and secretarial groups pursuant to the *Pay Equity Act*. Management is of the opinion that a reasonable estimate of the outcome of this claim is not determinable at this time.

### Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Canadian Intellectual Property Office, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

### 11. Income taxes

CIPO is not subject to income taxes.

### 12. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

# Canadian Intellectual Property Office Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 13. Segmented information

	Patents		Trademarks		Unallocated		Total	
	1998-99	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99	1997-98
	(in thousands of dollars)							
Revenue .....	49,690	42,431	13,453	13,574	2,185	2,110	65,328	58,115
Operating expenses .....	34,974	28,130	8,249	6,949	2,249	2,143	45,472	37,222
Operating profit (loss) .....	14,716	14,301	5,204	6,625	(64)	(33)	19,856	20,893
Corporate expenses .....	20,424	16,877	6,948	5,889	652	590	28,024	23,356
Amortization of deferred capital assistance .....	(6,385)	(4,789)					(6,385)	(4,789)
	14,039	12,088	6,948	5,889	652	590	21,639	18,567
Net profit (loss) .....	677	2,213	(1,744)	736	(716)	(623)	(1,783)	2,326
Identifiable assets								
Financial assets .....	1,612	2,150	6,088	6,678	47	86	7,747	8,914
Capital assets .....	108,209	103,422	11,462	10,160	853	756	120,524	114,338
Accumulated amortization .....	(21,785)	(9,906)	(3,794)	(2,443)	(312)	(204)	(25,891)	(12,553)

# Canadian Pari-Mutuel Agency Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Services Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY

*Executive Director,  
Canadian Pari-Mutuel Agency*

A. GRAHAM

*Senior financial officer*

July 9, 1999

## STATEMENT OF AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net loss for the year .....		(936)		(482)
Add: items not requiring use of funds .....	150	168	150	144
Operating sources of funds .....	150	(768)	150	(338)
Net capital acquisitions .....	(150)	(108)	(150)	(36)
Working capital change .....		364		119
Other items .....		(364)		(119)
Authority used .....		(876)		(374)

The accompanying notes are an integral part of the financial statements.

## RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(1,901)	(2,436)
Add: PAYE charges against the appropriation account after March 31 .....	1,134	839
Less: amounts credited to the appropriation account after March 31 .....	34	80
Net authority provided, end of year .....	(801)	(1,677)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	2,801	3,677

The accompanying notes are an integral part of the financial statements.

# **Canadian Pari-Mutuel Agency Revolving Fund—Continued**

## **BALANCE SHEET AS AT MARCH 31** (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	34	80	Outside parties		
Accountable advance to employees	16	17	Accounts payable	1,134	839
	50	97	Vacation pay	117	94
				1,251	933
Capital assets, appraisal plus additions			Long-term		
at cost (Note 3)	1,797	1,936	Allowance for employee termination benefits	440	435
Less: accumulated amortization	1,166	1,274			
	631	662			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority	(1,901)	(2,436)
			Accumulated surplus	891	1,827
				(1,010)	(609)
				681	759
	681	759			

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF OPERATIONS** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Pari-mutuel levy	13,594	13,456
Others	4	3
	13,598	13,459
<b>Operating expenses</b>		
Personnel		
Salaries and wages	3,328	2,923
Contribution to employee benefit plans	680	520
Allowance for employee termination benefits	28	7
Transportation and communications	466	529
Information	10	33
Professional and special services		
Drug control	5,252	4,871
Race patrol	3,125	3,145
Photo finish	571	556
Drug research	309	572
Other professional and special services	210	216
Rentals	171	232
Purchased repairs and maintenance	23	34
Utilities, materials and supplies	222	169
Miscellaneous		(3)
Loss on disposal of capital assets	9	1
Amortization	130	136
Total expenditures	14,534	13,941
Net loss	(936)	(482)

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF ACCUMULATED SURPLUS** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
Balance, beginning of year as previously reported	1,827	2,309
Net loss for the year	(936)	(482)
Balance, end of year	891	1,827

The accompanying notes are an integral part of the financial statements.



## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net loss before extraordinary items	(936)	(482)
Add:		
Amortization	130	136
Loss on disposal of capital assets	9	1
Allowance for employee termination benefits	28	7
	(769)	(338)
Change in current assets and liabilities	364	(119)
Change in other assets and liabilities	6	28
Payments on and change in allowance for employee termination benefits	(28)	(7)
Net financial resources provided by operating activities	(427)	(436)
Investing activities:		
Capital assets:		
Purchased	(108)	(36)
Net financial resources used by investing activities	(108)	(36)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(535)	(472)
Accumulated net charge against the Fund's authority account, beginning of year	2,436	2,908
Accumulated net charge against the Fund's authority account, end of year	1,901	2,436

The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

### 2. Significant accounting policies

#### (a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

#### (b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

#### (c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.



# **Canadian Pari-Mutuel Agency Revolving Fund—Concluded**

## NOTES TO FINANCIAL STATEMENTS—Concluded

### (d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment.....	278	2	37	243
Electronic data pro- cessing equipment....	924	106	198	832
Automotive.....	60		12	48
Buildings.....	575			575
Land.....	99			99
	<u>1,936</u>	<u>108</u>	<u>247</u>	<u>1,797</u>
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment.....	199	15	35	179
Electronic data pro- cessing equipment....	733	88	191	630
Automotive.....	56	4	12	48
Buildings.....	286	23		309
	<u>1,274</u>	<u>130</u>	<u>238</u>	<u>1,166</u>

## Consulting and Audit Canada Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit for the year .....	200	2,051	100	2,719
Add: items not requiring use of funds .....	1,300	1,313	1,300	1,293
Operating source of funds .....	1,500	3,364	1,400	4,012
Net capital acquisitions .....	(500)	(412)	(400)	(761)
Working capital change .....	100	232	(100)	2,770
Other items .....		(523)		(2,926)
Authority provided .....	1,100	2,661	900	3,095

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the Agency.

Approved by:

JANE S. BILLINGS  
Chief executive officer

BERNIE McLEAN  
Director General  
Corporate Services,  
International Services and Marketing

August 12, 1999

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit in the accumulated net charge against the Fund's authority account .....	10,113	15,530
1991-92 operating transactions carried forward <sup>(1)</sup> .....	4,899	4,899
Reinstatement of spending authority <sup>(1)</sup> .....	(4,899)	
	10,113	20,429
Add: PAYE charges against the appropriation account after March 31 .....	28,262	26,256
Less: amounts credited to the appropriation account after March 31 .....	30,711	25,975
Transfer from Treasury Board Vote 5 .....		(2,893)
Net authority used, end of year .....	7,664	17,817
Authority limit <sup>(1)</sup> .....	25,101	30,000
Unused authority carried forward .....	17,437	12,183

<sup>(1)</sup> The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the Fund's ANCAFA account. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were debited to the Supply Revolving Fund. Therefore, the net authority used in the Accounts of Canada was erroneously increased by \$4,899,387.

In November 1998, Treasury Board approved the reinstatement of \$4,899,387 in spending authority on the condition that the limit of the drawdown authority for the CAC Revolving Fund be reduced by the equivalent amount, bringing the limit to \$25,100,613.

## Consulting and Audit Canada Revolving Fund—Continued

### AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1999, the statements of income and accumulated deficit and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 1999, the results of its operations and changes in financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements of the preceding year were audited by another firm of Chartered Accountants.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
June 23, 1999

### BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	32,675	29,827	Government of Canada .....	11,527	12,532
Outside parties .....	197	279	Outside parties .....	19,943	15,941
	32,872	30,106		31,470	28,473
Capital assets, at cost (Note 3) .....	5,241	5,544	Allowance for employee termination benefits .....	2,084	1,620
Less: accumulated amortization .....	4,076	3,942		33,554	30,093
	1,165	1,602			
	34,037	31,708	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	10,113	15,530
			Accumulated deficit .....	(9,630)	(13,915)
				483	1,615
				34,037	31,708

See accompanying notes.

## Consulting and Audit Canada Revolving Fund—Continued

### STATEMENT OF INCOME AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Revenues .....	100,026	94,298
Direct costs .....	69,545	62,579
Gross operating profit .....	30,481	31,719
Operating expenses		
Salaries and employee benefits .....	21,235	21,454
Professional and special services .....	2,651	2,570
Occupancy costs .....	1,285	1,202
Amortization .....	828	949
Repairs, supplies and miscellaneous .....	596	1,022
Provision for employee termination benefits .....	464	224
Communications .....	460	307
Travel .....	217	252
Interest on drawdown .....	175	373
Information .....	65	79
Rentals .....	49	46
Freight .....	45	53
	28,070	28,531
Profit from operations .....	2,411	3,188
Work force adjustment		
Interest salaries and other costs .....	360	469
Net income .....	2,051	2,719
Accumulated deficit, beginning of year .....	(13,915)	(16,634)
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account (Note 4) .....	2,234	
Accumulated deficit, end of year .....	(9,630)	(13,915)

See accompanying notes.

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and Purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. During the year, the maximum authority limit was adjusted limit was adjusted by \$4,899,387 to \$25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net income for the year .....	2,051	2,719
Items not affecting use of authority		
Amortization .....	828	949
Loss on disposal of capital assets .....	21	120
Increase in provision for employee termination benefits .....	464	224
	3,364	4,012
Net change in non cash working capital balances .....	231	2,770
Funds provided by operating activities .....	3,595	6,782
Investing activities:		
Capital assets acquisitions .....	(412)	(761)
Financing activities:		
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account .....	2,234	
Net decrease in accumulated net charge against the Fund's authority .....	5,417	6,021
Accumulated net charge against the Fund's authority, beginning of year .....	(15,530)	(21,551)
Accumulated net charge against the Fund's authority, end of year .....	(10,113)	(15,530)

See accompanying notes.

Advances drawn under these authorities are subject to interest.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting policies to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

##### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.



## Consulting and Audit Canada Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

#### Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	5 years
Computer equipment and software	3 years
Printing equipment	5 years
Other	10 years

#### Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees. CAC provides for the severance entitlements earned by employees since April 1, 1992.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$3,422,000 represent an obligation of CAC and will be funded by the Treasury Board.

#### Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

#### 3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acqui- sitions	Disposals	Balance end of year
(in thousands of dollars)				
Furniture .....	771	5	18	758
EDP equipment and software .....	4,555	390	681	4,264
Printing equipment .....	68		7	61
Other .....	150	17	9	158
	5,544	412	715	5,241
Accumulated amortization	Balance beginning of year	Amorti- zations	Disposals	Balance end of year
(in thousands of dollars)				
Furniture .....	425	183	18	590
EDP equipment and software .....	3,370	627	661	3,336
Printing equipment .....	68		7	61
Other .....	79	18	8	89
	3,942	828	694	4,076
Net .....	1,602		21	1,165

#### 4. Write-off of employee departure program costs

The amount of \$2,234,000 represents costs incurred by Consulting and Audit Canada from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the accumulated debt. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departures programs would be completed.

#### 5. Contractual commitments

CAC leases its premises and office equipment under operating leases. The head office lease expires in November 1999 and is being renewed. Future lease payments for the head office lease are not yet known. Future lease payments for existing leases are as follows:

	(in thousands of dollars)
2000 .....	920
2001 .....	157
2002 .....	154
2003 .....	33



**Consulting and Audit Canada Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****6. Year 2000 Issue**

The following note is required by the Canadian Institute of Chartered Accountants.

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operation and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Management has developed and is implementing a plan design to identify and address the expected effects of the Year 2000 Issue on CAC.

**7. Comparative figures**

Certain comparative figures have been reclassified to conform with the presentation of the current year.

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## CORCAN Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements has not been examined by an external auditor. The accounting policies followed in the preparation for the financial statements may differ in some respects to those generally accepted in the private sector.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. CORCAN is in the process of finalizing the upgrade of its financial integrated system to a fully Y2K compliant version. This system will also include a fixed asset module. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets.

Approved by:

CLAUDE LABERGE  
A/Comptroller

P. ANDRÉ MARTEL  
A/Chief executive officer

September 8, 1999

#### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	1,400	(2,820)	(82)	(2,812)
Add: items not requiring use of funds .....	3,600	3,465	2,935	1,360
Operating source of funds .....	5,000	645	2,853	(1,452)
Net capital acquisitions .....	(3,300)	(1,524)	(1,240)	(1,625)
Working capital change .....	(700)	1,109	(1,525)	(107)
Changes in balance sheet long-term items				
Termination benefits .....	(200)	(58)	(425)	(250)
Deferred charges .....	(100)	(733)	(50)	(26)
Cash provided .....	700	(561)	(387)	(3,460)
Net adjustments to convert to modified cash accounting basis <sup>(1)</sup> .....		1,605		(3,045)
Authority provided (used) .....	700	1,044	(387)	(6,505)

#### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated net cash disbursements against the Fund's authority account at March 31 .....	36,718	36,157
Add: PAYE charges against the appropriation account after March 31 .....	11,623	11,708
Less:		
Amounts credited to the appropriation after March 31 .....	16,474	13,537
Transfer from TB Vote 5 .....		229
Other items .....	(36)	1,151
Net authority used, end of year .....	31,903	32,948
Authority limit .....	45,000	45,000
Unused authority carried forward .....	13,097	12,052

<sup>(1)</sup> These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year P-13 transactions.

**CORCAN Revolving Fund—Continued****BALANCE SHEET AS AT MARCH 31**  
(in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada .....	16,194	14,941	Government of Canada .....	5,852	5,210
Outside parties .....	2,483	2,758	Outside parties .....	6,052	6,458
Less: allowance for doubtful accounts .....	201	148	Deferred revenues .....	849	
	18,476	17,551		12,753	11,668
Inventories (Note 3) .....	11,219	12,016	Long-term		
Livestock .....	3,675	3,785	Employee termination benefits .....	1,803	1,428
Other .....	103	144		14,556	13,096
	33,473	33,496			
Capital assets (Note 4)			<b>EQUITY OF CANADA</b>		
At cost .....	28,735	27,212	Contributed capital .....	10,086	10,086
Less: accumulated amortization .....	17,170	14,477	Accumulated net charges against the		
	11,565	12,735	Fund's authority .....	36,718	36,157
Other			Accumulated deficit .....	(15,153)	(12,333)
Deferred charges less amortization .....	1,169	775		21,565	23,824
	46,207	47,006		46,207	47,006

**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Agribusiness (including Forestry) .....	10,866	11,982
Graphics .....	2,465	1,587
Textile .....	5,952	4,805
Manufacturing .....	21,770	19,737
Construction activities .....	15,481	19,952
Training and correctional activities .....	16,310	17,685
	72,844	75,748
<b>Expenses</b>		
Cost of goods sold		
Agribusiness (including Forestry) .....	12,576	13,436
Graphics .....	2,915	2,818
Textile .....	5,584	4,724
Manufacturing .....	20,060	18,060
Construction activities .....	14,565	20,909
	55,700	59,947
Gross margin .....	17,144	15,801
Operating expenses .....	9,271	9,001
Selling and marketing expenses .....	4,212	3,782
Administrative expenses .....	5,238	4,873
Cost of capital .....	1,369	1,201
	20,090	18,857
Net operating loss .....	(2,946)	(3,056)
Other revenues and expenses (Note 6) .....	126	244
Net loss .....	(2,820)	(2,812)

**STATEMENT OF ACCUMULATED DEFICIT**  
**FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	1999	1998
Balance, beginning of year .....	(12,333)	(9,521)
Net loss for the year .....	(2,820)	(2,812)
Balance, end of year .....	(15,153)	(12,333)

## CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES  
IN THE FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	1999	1998
Operating activities:		
Net loss for the year	(2,820)	(2,812)
Add:		
Provision for termination benefits	433	433
Amortization	2,693	768
Amortization of deferred charges	339	159
	645	(1,452)
Changes in current assets and liabilities	1,109	(107)
Changes in other assets and liabilities:		
Deferred charges	(733)	(26)
Payments on and changes in provision for employee termination benefits	(58)	(250)
Net financial resources provided (used) by operating activities	963	(1,835)
Investing activities:		
Capital assets purchased	(1,524)	(1,625)
Net financial resources provided (used) by investing activities	(1,524)	(1,625)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year*	(561)	(3,460)
Accumulated net charge against the Fund's authority account, beginning of year	(36,157)	(32,697)
Accumulated net charge against the Fund's authority account, end of year	(36,718)	(36,157)

\* Includes cash transactions of period 13 of fiscal year 1997-98.

## NOTES TO FINANCIAL STATEMENTS

## 1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

## 2. Significant accounting policies

## Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

## Pension plan

Employees of CORCAN, an Agency within the Correctional Services Canada financed through the CORCAN Revolving Fund, are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

## Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

## Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

## Inventories

Inventories are valued as follows: work in progress and finished goods at standard cost and raw materials at cost.

## Recognition of revenues and expenses

Revenues and expenses are recognized in the year in which they occur, regardless as to when they are paid.

**CORCAN Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****3. Inventories**

	1999	1998
	(in thousands of dollars)	
Raw materials (based on actual costs) . . . . .	5,679	4,906
Work in progress (based on standard costs) . . .	304	334
Finished goods (based on standard costs) . . . .	5,236	6,776
	<u>11,219</u>	<u>12,016</u>

**4. Capital assets and accumulated amortization**

	Balance at beginning of year	Acqui- sitions	Disposals and adjustments	Balance at end of year
Capital assets	(in thousands of dollars)			
Plant and equipment . . . . .	23,243	933		24,176
Office furniture and equipment . . . . .	839	240		1,079
Computer equipment . . . . .	2,995	318		3,313
Vehicle fleet . . . . .	135	32		167
	<u>27,212</u>	<u>1,523</u>		<u>28,735</u>
Accumulated amortization	Balance at beginning of year	Amorti- zation	Adjust- ments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment . . . . .	11,813	2,139		13,952
Office furniture and equipment . . . . .	342	107		449
Computer equipment . . . . .	2,234	428		2,662
Vehicle fleet . . . . .	88	19		107
	<u>14,477</u>	<u>2,693</u>		<u>17,170</u>

**5. Current liabilities**

The details of the current liabilities are as follows:

	1999	1998
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . . . . .	527	877
Employee benefits to transfer to Treasury Board		
Health insurance benefits . . . . .	767	739
Employee benefit plans . . . . .	2,825	2,181
	<u>3,592</u>	<u>2,920</u>
Tax collected—Revenue Canada . . . . .	364	212
Interest payable—Finance . . . . .	1,369	1,201
	<u>5,852</u>	<u>5,210</u>
Outside parties . . . . .	6,052	6,458
Deferred revenues . . . . .	849	
	<u>12,753</u>	<u>11,668</u>

**6. Other revenues and expenses**

In fiscal year 1998-99 CORCAN generated \$125,721 of other revenues mostly for returning goods purchased in previous fiscal year, US exchange and for charging interest on outstanding receivable amounts.



## Defence Production Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 1998-99 fiscal year.

Approved by:

J. C. STOBBE  
Assistant Deputy Minister,  
Government Operational Service

A. WILLIAMS  
Assistant Deputy Minister,  
Supply Operations Service

July 15, 1999

### DEFENCE PRODUCTION REVOLVING FUND

#### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000 <sup>(1)</sup>
Net authority available for the Fund's account .....	100,000	100,000
Unused authority carried forward .....	100,000	100,000

<sup>(1)</sup> Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

### DEFENCE PRODUCTION LOAN ACCOUNT

#### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000 <sup>(1)</sup>
Less: authority limit applied to the Defence Production Revolving Fund .....	100,000	100,000
Unused authority carried forward .....		

<sup>(1)</sup> Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

## Defence Production Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

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## Geomatics Canada Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and

are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

ALAIN SÉGUIN

*Director General, Finance  
(Senior full-time financial officer)*

JOANNE TOEWS

*Assistant Deputy Minister,  
Corporate Services  
(Senior financial officer)*

August 30, 1999

### STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	400	(167)	400	1,447
Add: items not requiring use of funds—				
Amortization .....	300	424	315	353
Operating source of funds .....	700	257	715	1,800
Contributed capital .....				1,004
Net capital acquisitions .....	(300)	(517)	(200)	(1,771)
Working capital change .....	(1,000)	(742)	(1,700)	207
Other items .....	26	870	85	(604)
Authority provided (used) .....	(574)	(132)	(1,100)	636

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority account .....	1,426	447
Add: PAYE charges against the appropriation account after March 31 .....	1,002	2,158
Less: amounts credited to the appropriation account after March 31 .....	765	1,074
Net authority used, end of year .....	1,663	1,531
Authority limit .....	8,000	8,000
Unused authority carried forward .....	6,337	6,469

# Geomatics Canada Revolving Fund—

## Continued

### AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1999 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON  
*Chartered Accountants*

Ottawa, Canada  
August 19, 1999

### BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada	998	1,292	Government of Canada	2,246	2,086
Outside parties	2,662	2,671	Outside parties	272	1,272
Inventory (Note 4)	2,786	2,271	Deferred revenues	951	811
Work in process	111	523		3,469	4,169
Deferred expenses	242				
Prepaid expenses	1	1			
	6,800	6,758	Long-term		
Capital (Note 5)			Termination benefits payable	92	69
At cost	3,266	2,749			
Less: accumulated amortization	1,264	840			
	2,002	1,909	<b>EQUITY OF CANADA</b>		
			Contributed capital	1,438	1,438
			Accumulated net charge against the Fund's authority	1,426	447
			Reserve for replacement of printing presses (Note 7)	1,600	800
			Accumulated surplus	777	1,744
				5,241	4,429
	8,802	8,667		8,802	8,667

The accompanying notes are an integral part of the financial statements.



# Geomatics Canada Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Product revenues	9,845	10,593
Services revenues	4,433	4,158
Consulting revenues	1,373	1,907
	15,651	16,658
Cost of sales (Note 6)	2,721	2,754
Income before direct and indirect expenses	12,930	13,904
<b>Direct expenses</b>		
Salaries	4,352	3,974
Employee benefits	1,040	851
Transportation and communication	728	829
Information	171	252
Professional and special services	3,029	3,185
Rentals	365	429
Purchased repair and upkeep	380	379
Utilities, materials and supplies	612	436
Other expenditures	25	1
	10,702	10,336
<b>Indirect expenses</b>		
Sector services	964	770
Corporate services	532	514
Occupancy	537	504
Amortization (Note 5)	293	220
Bad debts	50	93
Provision for employee termination benefits	12	12
Interest	7	8
	2,395	2,121
Total expenses	13,097	12,457
Net income (loss)	(167)	1,447

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Surplus, beginning of year	1,744	1,097
Net income (loss)	(167)	1,447
Transfer to reserve for replacement of printing presses (Note 7)	(800)	(800)
Surplus, end of year	777	1,744

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Operating activities:</b>		
Net income (loss)	(167)	1,447
Add: amortization	424	353
	257	1,800
Working capital change	(742)	207
Changes in provision for employee termination benefits	23	17
Net financial resources provided (used) by operating activities	(462)	2,024
<b>Investing activities:</b>		
Capital assets purchased (Note 5)	(517)	(1,771)
Net financial resources used by investing activities	(517)	(1,771)
<b>Financing activities:</b>		
Contributed capital		1,004
Net financial resources provided by financing activities		1,004
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(979)	1,257
Accumulated net charge against the Fund's authority account, beginning of year	(447)	(1,704)
Accumulated net charge against the Fund's authority account, end of year	(1,426)	(447)

The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Geomatics Canada Revolving Fund was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit directly from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.



# Geomatics Canada Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

### 2. Significant accounting policies

#### (a) Revenue recognition

Revenues are usually recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

#### (b) Inventory

Inventory of maps is valued at the lower of cost or net realization value and the cost is determined using the weighted average printing cost of each title. Inventory of materials is valued at the lower of cost or replacement value.

#### (c) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, starting in the month after acquisition. The useful life of the assets is as follows:

EDP equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

#### (d) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of the Department whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### (e) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of Geomatics Canada Revolving Fund (April 1, 1994) is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

#### (f) Corporate and sector overhead

Corporate and sector overheads include administrative, management and other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates driven by the number of employee (salary) or the number of business units (sector or sector's components).

#### (g) Interest on drawn down

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

### 3. Accounts receivable

The outside parties receivables are as follows:

	1999	1998
	(in thousands of dollars)	
Receivables.....	2,839	2,798
Allowance for doubtful accounts .....	(177)	(127)
	<u>2,662</u>	<u>2,671</u>

### 4. Inventory

The inventory of maps on hand includes only those printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of good sold when a sale occurs. The inventory of materials includes only the material used by the printing unit that was on hand at the end of the fiscal year.

# Geomatics Canada Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

	1999	1998
	(in thousands of dollars)	
<b>Maps</b>		
Topographic maps .....	2,061	1,586
Aeronautical maps .....	290	352
Geographic maps .....	124	52
Other .....	30	
	<u>2,505</u>	<u>1,990</u>
<b>Materials</b>		
Paper .....	239	233
Plate .....	15	19
Ink .....	27	29
	<u>281</u>	<u>281</u>
	<u>2,786</u>	<u>2,271</u>

### 5. Capital assets and accumulated amortization

	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
<b>Capital assets</b>				
EDP				
equipment .....	1,162	510		1,672
Furniture .....	189	2		191
Instruments .....	3			3
Mechanical				
equipment .....	35	3		38
Office equipment .....	79	2		81
Vehicles .....	12			12
Printing				
equipment .....	988			988
Scientific				
equipment .....	281			281
	<u>2,749</u>	<u>517</u>		<u>3,266</u>
<b>Accumulated amortization</b>				
	Balance at beginning of year	Amorti- zation <sup>(1)</sup>	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment .....	481	226		707
Furniture .....	130	29		159
Instruments .....	3			3
Mechanical				
equipment .....	30	3		33
Office equipment .....	56	13		69
Vehicles .....	12			12
Printing				
equipment .....	127	125		252
Scientific				
equipment .....	1	28		29
	<u>840</u>	<u>424</u>		<u>1,264</u>

<sup>(1)</sup> Included in cost of sales is \$131,000 for amortization expenses (\$133,000 in 1998).

### 6. Information by activity

	1999			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
<b>Revenues</b>				
Government				
departments .....	4,355	747	528	5,630
External customers ..	5,490	3,686	845	10,021
Total revenues .....	9,845	4,433	1,373	15,651
Cost of sales .....	2,252	469		2,721
Income before direct and indirect expenses .....	7,593	3,964	1,373	12,930
Direct expenses .....	6,291	3,092	1,319	10,702
Indirect expenses .....	1,789	400	206	2,395
Total expenses .....	8,080	3,492	1,525	13,097
Net income (loss) .....	(487)	472	(152)	(167)
<b>Identifiable assets</b>				
Financial assets .....	4,307	1,395	1,087	6,789
Capital assets .....	844	1,144	14	2,002
Capital expenditures ..	464	45	8	517
Amortization .....	213	204	7	424
	1998			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
<b>Revenues</b>				
Government				
departments .....	4,323	742	595	5,660
External customers ..	6,270	3,416	1,312	10,998
Total revenues .....	10,593	4,158	1,907	16,658
Cost of sales .....	2,400	354		2,754
Income before direct and indirect expenses .....	8,193	3,804	1,907	13,904
Direct expenses .....	5,995	2,608	1,733	10,336
Indirect expenses .....	1,286	505	330	2,121
Total expenses .....	7,281	3,113	2,063	12,457
Net income (loss) .....	912	691	(156)	1,447
<b>Identifiable assets</b>				
Financial assets .....	4,826	1,280	1,098	7,204
Capital assets .....	594	1,302	13	1,909
Capital expenditures ..	431	1,330	10	1,771
Amortization .....	171	173	9	353

For the segment products, the cost of sales refers only to map products while the cost of sales for the segment services refers only to the printing services offered to other government departments.

The cost allocation by business line for indirect costs has been modified during 1999 and is based on a specific method. Comparative data for the previous exercise has not been adjusted to reflect the new allocation method.

## Geomatics Canada Revolving Fund— *Concluded*

### NOTES TO FINANCIAL STATEMENTS—*Concluded*

#### 7. Reserve for the replacement of printing presses

In order to ensure the continuity of the printing operations, the management of the Fund has decided to establish a reserve of \$800,000 per year. This amount represents approximately the reimbursement which would have been made on a loan given to the presses had been replaced on April 1, 1997. At that time, the replacement value was estimated at \$12.8 million with a useful life of 25 years and an interest rate of 5 percent.

#### 8. Fair value of financial instruments

Accounts receivable and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying amount given that they will mature shortly. Unless otherwise noted, it is management's opinion that the GCRF is not exposed to significant interest, currency or credit risk arising from these financial instruments.

#### 9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

#### 10. Uncertainty due to the Year 2000 Issue

Many entities may experience operating and financial consequences arising from the Year 2000 Issue which if not addressed, may affect the ability to conduct normal operation.

It is not currently possible to affirm that prior to December 31, 1999 and thereafter, all aspects of the Year 2000 Issue affecting the Geomatics Canada Revolving Fund, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

## Government Telecommunications and Informatics Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE

Assistant Deputy Minister,  
Government Operational Service

G. WESTCOTT

Assistant Deputy Minister,  
Government Telecommunications and  
Informatics Services

September 2, 1999

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		(Restated Note 9) 1998	
	Estimates	Actual	Estimates	Actual
Net loss .....	(400)	(10,373)	(7,600)	(3,677)
Add: items not requiring use of funds .....	2,412	1,089	(3,889)	2,339
Operating source (use) of funds .....	2,012	(9,284)	(11,489)	(1,338)
Net capital acquisitions .....	(2,400)	(1,664)	(1,215)	
Working capital change (Note 6) .....		31,096	(3,708)	(35,117)
Other items .....		(26,750)		34,294
Authority used .....	(388)	(6,602)	(16,412)	(2,161)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	(Restated Note 9) 1998	
	1999	1998
Credit balance in the accumulated net charge against the Fund's authority .....	11,239	39,969
Transfer of net assets .....		12,553
Add: PAYE charges against the appropriation after March 31 .....	9,370	10,742
Less: amounts credited to the appropriation after March 31 .....	43,225	72,321
Net authority provided, end of year .....	(22,616)	(9,057)
Authority limit .....	64,000	64,000
Unused authority carried forward .....	86,616	73,057

The accompanying notes are an integral part of the financial statements.



# Government Telecommunications and Informatics Services Revolving Fund— Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1999 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
July 18, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	(Restated Note 9) 1998		1999	(Restated Note 9) 1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	42,042	71,532	Government of Canada .....	2,837	2,192
Outside parties .....	5,133	6,684	Outside parties .....	7,300	9,371
Inventories .....	624	1,428	Long-term obligations due within one		
Deferred charges .....		553	year (Note 4) .....	150	26
	47,799	80,197		10,287	11,589
Capital assets (Note 3) .....	4,963	4,446	Long-term obligations (Note 4) .....	2,755	1,839
	52,762	84,643	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	11,239	39,969
			Accumulated surplus .....	28,481	31,246
				52,762	84,643

The accompanying notes are an integral part of the financial statements.



# Government Telecommunications and Informatics Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	(Restated Note 9) 1998
Revenues .....	164,086	185,465
Cost of sales .....	139,820	160,262
Gross operating profit .....	24,266	25,203
Operating expenses		
Salaries and employee benefits .....	13,891	15,986
Provision for employee termination benefits .....	1,185	537
Provision for compensation .....	(46)	56
Transportation and communications .....	849	1,122
Information .....	122	382
Professional and special services .....	8,206	5,344
Occupancy costs .....	1,083	860
Rentals .....	88	297
Purchased repair and maintenance .....	221	178
Utilities, materials and supplies .....	343	825
Amortization .....	634	1,936
Interest on drawdown .....	1,021	520
Loss on disposal of capital assets .....	58	80
Corporate and administrative services .....	870	755
Year 2000 expenses .....	6,100	
Other expenditures .....	14	2
	34,639	28,880
Net loss .....	(10,373)	(3,677)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	(Restated Note 9) 1998
Balance, beginning of year .....	31,246	34,923
Net loss .....	(10,373)	(3,677)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 10) .....	7,608	
Balance, end of year .....	28,481	31,246

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	(Restated Note 9) 1998
Operating activities		
Net loss .....	(10,373)	(3,677)
Items not affecting use of authority		
Amortization .....	634	1,936
Amortization - Recoverable from OGD's .....	455	403
	(9,284)	(1,338)
Working capital change (Note 6) .....	31,096	(35,117)
Changes in other assets and liabilities (Note 7) .....	916	(7,811)
	22,728	(44,266)
Investing activities		
Capital assets		
Acquisitions .....	(1,664)	
Disposal/adjustments .....	58	
	(1,606)	
Financing activities		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account .....	7,608	
Transfer of assets and surplus .....		18,801
	7,608	18,801
Net decrease (increase) in accumulated net charge against the Fund's authority .....	28,730	(25,465)
Accumulated net charge against the Fund's authority beginning of year .....	(39,969)	(14,504)
Accumulated net charge against the Fund's authority end of year .....	(11,239)	(39,969)

The accompanying notes are an integral part of the financial statements.

# Government Telecommunications and Informatics Services Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998 (Note 9).

As per Treasury Board decision # 827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund will be reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus will be reduced by \$20,000,000.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

#### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

#### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office equipment	5 years
Furniture and fixtures	10 years
Automobiles	3 years
Telecommunications equipment	5 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

#### Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

#### Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

# Government Telecommunications and Informatics Services Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Office equipment .....	8,938	734	(180)	9,492
Furniture and fixtures .....	907	16		923
Automobiles .....	90			90
Telecommunications equipment .....	3,722	914	(103)	4,533
	<u>13,657</u>	<u>1,664</u>	<u>(283)</u>	<u>15,038</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjust- ments	Balance at end of year
	(in thousands of dollars)			
Office equipment .....	5,993	542	(221)	6,314
Furniture and fixtures .....	618	91		709
Automobiles .....	90			90
Telecommunications equipment .....	2,510	456	(4)	2,962
	<u>9,211</u>	<u>1,089</u>	<u>(225)</u>	<u>10,075</u>
Net .....	<u>4,446</u>		<u>(58)</u>	<u>4,963</u>

### 4. Long-term obligations

	1999	1998
	(in thousands of dollars)	
Provision for employee termination benefits .....	2,905	1,865
Less: portion due within one year .....	<u>150</u>	<u>26</u>
	<u>2,755</u>	<u>1,839</u>

### 5. Contractual commitments

The Fund is engaged in contracts with telecommunica-  
tion suppliers. The future payments are as follows:

	(in thousands of dollars)
1999-2000 .....	1,841
2000-2001 .....	<u>1,026</u>
	<u>2,867</u>

### 6. Changes in working capital

	1999	1998	Changes
	(in thousands of dollars)		
Current assets .....	47,799	80,197	32,398
Current liabilities .....	<u>10,287</u>	<u>11,589</u>	<u>(1,302)</u>
	<u>(37,512)</u>	<u>(68,608)</u>	<u>(31,096)</u>

### 7. Changes in other assets and liabilities

	1999	1998	Changes
	(in thousands of dollars)		
Other liabilities .....	<u>2,755</u>	<u>1,839</u>	<u>916</u>

### 8. Accounts receivable write-off

During the year outstanding Government of Canada  
accounts receivable totalling \$1,048,538 were written  
off. These accounts were deemed uncollectible thus  
management agreed in a one time approach to write-off  
the accounts.

### 9. Transfer of operations

Effective April 1, 1998, a portion of the current Infor-  
mation Management/Information Technology (IM/IT)  
Common Services business line was transferred to the  
Operational Support business line and is being funded  
through a Net Vote rather than the GTIS Revolving Fund.  
Also, effective April 1, 1998, the Enquiries Canada and  
Information Delivery Services (IDS) were transferred to  
the Optional Services Revolving Fund. The 1997-98  
figures have been restated and the resulting impact on the  
Balance sheet and the Statement of Operations is as follows:

# Government Telecommunications and Informatics Services Revolving Fund— Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

Balance Sheet	1998	Transferred operations	Net results 1998
	(in thousands of dollars)		
<b>Assets</b>			
Current assets.....	84,043	3,846	80,197
Capital assets.....	49,062	44,616	4,446
	133,105	48,462	84,643
<b>Liabilities and Equity of Canada</b>			
Current liabilities.....	59,604	48,015	11,589
Long-term obligations.....	11,749	9,910	1,839
Accumulated net charge against the Fund's authority.....	11,883	(28,086)	39,969
Accumulated surplus.....	49,869	18,623	31,246
	133,105	48,462	84,643
<b>Statement of Operations</b>		Transferred operations	Net results 1998
	(in thousands of dollars)		
Revenues.....	404,994	219,529	185,465
Cost of sales.....	160,262		160,262
Gross operating profit.....	244,732	219,529	25,203
Operating expenses.....	235,955	207,075	28,880
Net profit (loss).....	8,777	12,454	(3,677)

### 10. Write-off of employee departure programs costs

The amount of \$7,608,000 represents costs incurred by Government Telecommunications and Informatics Services Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

### 11. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund's ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Government Telecommunications and Informatics Services Revolving Fund.

### 12. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.



## National Film Board

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

MARINA DARVEAU  
Chief, Financial Administration  
(Senior full-time financial officer)

MARYSE CHARBONNEAU  
Director, Administration  
(Senior financial officer)

June 4, 1999

STATEMENT OF AUTHORITY USED  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation .....		(60,238)		(59,102)
Less: items not requiring use of funds .....		4,870		(580)
Operating source of funds .....	(58,886)	(55,368)	(61,106)	(59,682)
Net capital acquisitions .....		(1,328)		(1,035)
Adjustment extra-account ..		3		
Authority used .....	(58,886)	(56,693)	(61,106)	(60,717)
Statutory authority				
Working capital change .....	(375)	(3,416)	(375)	202
Other items .....		3,380		(3)
Authority used .....	(375)	(36)	(375)	199
Total authority used .....	(59,261)	(56,729)	(61,481)	(60,518)

RECONCILIATION OF UNUSED AUTHORITY  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority .....	6,609	5,661
Add: PAYE charges against the credit account after March 31 .....	4,660	8,362
Less: amounts credited to the credit account after March 31 .....	110	333
Net authority used, end of year .....	11,159	13,690
Authority limit .....	25,000	25,000
Unused authority carried forward .....	13,841	11,310



## National Film Board—Continued

## AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1999 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *National Film Act* and the by-laws of the Board.

Sheila Fraser, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 4, 1999

## BALANCE SHEET AS AT MARCH 31

	1999	1998		1999	1998
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current assets			Current liabilities		
Cash .....	207,219	153,906	Accounts payable		
Accounts receivable			Government of Canada .....	854,663	934,590
Government of Canada .....	85,328	186,383	Outside parties .....	5,080,727	5,689,407
Outside parties .....	3,357,048	3,712,116	Accrued salaries and vacations .....	300,742	963,502
Inventories (Note 3) .....	330,573	527,071	Advances on productions .....	52,931	200,292
Deposits .....	365,944	373,462	Obligation for employee termination		
Prepaid expenses .....	473,393	307,803	benefits (Note 5) .....	100,000	2,355,906
	4,819,505	5,260,741		6,389,063	10,143,697
Capital assets (Note 4)			Long-term liabilities		
Cost .....	39,725,382	42,168,929	Obligation under capital leases		
Less: accumulated amortization .....	31,169,315	31,534,063	(Note 6) .....	523,693	268,386
	8,556,067	10,634,866	Provision for employee termination		
			benefits .....	4,698,020	3,692,350
				5,221,713	3,960,736
				11,610,776	14,104,433
			Commitments and contingencies (Notes 13 and 14)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)		
			Capital asset fund (Note 8) .....	7,742,244	10,210,337
			Working capital fund .....	(1,132,858)	(4,549,267)
				6,609,386	5,661,070
			Accumulated deficit (Note 9) .....	(4,844,590)	(3,869,896)
				1,764,796	1,791,174
	13,375,572	15,895,607		13,375,572	15,895,607

Approved by Management:

MARYSE CHARBONNEAU  
Director, Administration

SANDRA MACDONALD  
Government Film Commissioner

Approved by the Board:

CHERRY E. KARPYSHIN  
Member

PATRICIA O'BRIEN  
Member

## National Film Board—Continued

STATEMENT OF OPERATIONS AND  
ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenses (Note 10)		
English programming		
Production of films and other forms of visual presentations		
Board's program	26,165,009	27,871,004
Sponsored production	335,366	962,207
Marketing of films and other forms of visual presentations	4,551,403	4,673,128
	31,051,778	33,506,339
French programming		
Production of films and other forms of visual presentations		
Board's program	17,222,857	15,940,059
Sponsored production	451,586	327,542
Marketing of films and other forms of visual presentations	2,680,970	2,406,408
	20,355,413	18,674,009
International programming		
Marketing of films and other forms of visual presentations	2,220,888	2,265,378
General services		
Distribution and other services	6,264,317	5,778,836
Research and development	682,455	923,488
	6,946,772	6,702,324
Management and administration	7,098,679	6,381,458
Cost of operations	67,673,530	67,529,508
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	335,366	962,207
French programming	451,586	327,542
Film prints, rentals and royalties		
Canadian distribution	3,079,148	3,259,705
International distribution	2,264,428	2,802,955
Services and miscellaneous	1,305,170	1,075,551
	7,435,698	8,427,960
Net cost of operations for the year before funding from the Government of Canada	60,237,832	59,101,548
Funding from the Government of Canada		
Parliamentary Appropriation - Operations	55,368,561	59,680,537
Amortization of capital asset fund (Note 8)	3,894,577	4,599,652
	59,263,138	64,280,189
Net results of operations for the year	(974,694)	5,178,641
Balance of accumulated deficit, beginning of year	(3,869,896)	(9,048,537)
Balance of accumulated deficit, end of year (Note 9)	(4,844,590)	(3,869,896)

STATEMENT OF CHANGES IN  
FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Operating activities		
Net results of operations for the year	(974,694)	5,178,641
Items not requiring an outlay of cash		
Amortization of capital assets	4,003,815	4,501,456
(Gain) loss on disposal of capital assets	(109,238)	98,196
Variation in the obligation for supplementary termination benefits		(3,350,000)
Variation in the provision for regular employee termination benefits	955,670	(1,780,564)
Variation in the provision of accrued vacations	19,024	(48,077)
Amortization of capital asset fund (Note 8)	(3,894,577)	(4,599,652)
Variation in the funded components of working capital	(3,416,409)	202,152
Investing activities		
Acquisition of capital assets	(1,284,175)	(1,521,955)
Acquisition under capital leases	(683,083)	(370,473)
Proceeds from disposal of capital assets	151,480	615,735
	(1,815,778)	(1,276,693)
Financing activities		
Parliamentary appropriation—Capital assets (Note 8)	1,426,484	1,035,587
Decrease in the net book value of capital assets, net of obligation under capital leases	2,468,093	3,564,065
	3,894,577	4,599,652
Obligation under capital leases	683,083	370,473
Payments on obligations under capital leases	(293,789)	(129,367)
	4,283,871	4,840,758
Accumulated net charge against the Revolving Fund's authority		
Variation for the year	948,316	(3,766,217)
Balance, beginning of year	5,661,070	9,427,287
Balance, end of year	6,609,386	5,661,070

## National Film Board—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

#### 2. Significant accounting policies

##### Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$25 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses.

The accumulated net charge against the Revolving Fund's authority is accounted for in the equity of Canada and is split into two components: capital asset fund and working capital fund. The capital asset fund is amortized on the same basis and over the same periods as the related capital assets. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

##### Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

##### Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

##### Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

##### Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

##### Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

##### Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	from 5 to 10 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent

## National Film Board—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

## Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

## Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total pension obligation of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

## 3. Inventories

	1999	1998
	\$	\$
Materials and supplies.....	207,574	386,262
Film prints and other forms of visual presentations .....	122,999	140,809
	<u>330,573</u>	<u>527,071</u>

## 4. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment.....	26,598,437	1,380,188	2,642,006	25,336,619
Data processing equipment.....	12,927,439	575,070	1,491,967	12,010,542
Office furniture.....	1,684,525		140,557	1,543,968
Office equipment.....	889,124	12,000	134,451	766,673
Rolling stock.....	69,403		1,824	67,579
Collection.....	1			1
	<u>42,168,929</u>	<u>1,967,258</u>	<u>4,410,805</u>	<u>39,725,382</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment.....	21,889,035	2,330,417	2,627,683	21,591,769
Data processing equipment.....	7,745,412	1,448,442	1,464,048	7,729,806
Office furniture.....	1,102,161	133,968	140,557	1,095,572
Office equipment.....	728,878	90,458	134,451	684,885
Rolling stock.....	68,577	530	1,824	67,283
	<u>31,534,063</u>	<u>4,003,815</u>	<u>4,368,563</u>	<u>31,169,315</u>

The above assets include equipment under capital leases for a total value of \$1,301,685 (1998—\$618,602) less accumulated amortization of \$205,335 (1998—\$92,343).

## 5. Employee termination benefits

In 1995-96, the Board approved a downsizing plan to cope with budgetary restraints imposed by the federal government. The Board established early retirement and departure incentive programs with the same conditions as available in the federal departments deemed most affected by staff cuts. These programs offer supplementary benefits in addition to the regular termination benefits. The current year expenses include \$3,656 in additional expenses (1998—\$303,959) related to these programs.

The short-term obligation in the balance sheet includes:

	1999	1998
	\$	\$
Funded in current year.....		2,205,906
To be funded next year		
Provision for regular benefits .....	100,000	150,000
	<u>100,000</u>	<u>2,355,906</u>



## National Film Board—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

## 6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$1,301,685 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$293,789 for the year ended March 31, 1999, including interest of \$49,969 were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
2000 .....	344,030
2001 .....	231,324
2002 .....	123,300
2003 .....	239,955
	<u>938,609</u>
Less: interest .....	124,786
	<u>813,823</u>
Short-term portion .....	290,130
Long-term portion .....	523,693

## 7. Accumulated net charge against the Revolving Fund's authority

	1999	1998
	\$	\$
Capital asset fund		
Net book value of capital assets .....	8,556,067	10,634,866
Obligation under capital leases .....	(813,823)	(424,529)
	<u>7,742,244</u>	<u>10,210,337</u>
Working capital fund—		
Admissible components .....	(1,132,858)	(4,549,267)
	<u>6,609,386</u>	<u>5,661,070</u>

## 8. Capital asset fund

	1999	1998
	\$	\$
Balance, beginning of year .....	10,210,337	13,774,402
Parliamentary appropriation—Capital assets ..	1,426,484	1,035,587
Amortization of capital asset fund .....	(3,894,577)	(4,599,652)
Balance, end of year .....	<u>7,742,244</u>	<u>10,210,337</u>

## 9. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by parliamentary appropriation in the year in which they are paid:

	1999	1998
	\$	\$
Accrued vacations .....	46,570	27,546
Employee termination benefits		
Provisions for regular benefits		
Short-term .....	100,000	150,000
Long-term .....	4,698,020	3,692,350
	<u>4,844,590</u>	<u>3,869,896</u>

## 10. Expenses

	1999	1998
	\$	\$
Salaries and benefits .....	30,232,282	30,477,390
Professional and special services .....	10,351,888	8,802,448
Rentals .....	7,255,832	7,060,031
Amortization of capital assets .....	4,003,815	4,501,456
Transportation and communications .....	4,210,610	4,023,955
Materials and supplies .....	3,111,950	3,477,978
Cash financing in coproductions .....	2,817,495	3,090,403
Contracted film production and laboratory processing .....	2,390,363	2,658,012
Repairs and upkeep .....	987,380	1,423,176
Information .....	1,046,579	957,117
(Gain) loss on disposal of capital assets .....	(109,237)	98,196
Miscellaneous .....	1,374,573	959,346
	<u>67,673,530</u>	<u>67,529,508</u>

## 11. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

## 12. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,096,000 (1998—\$6,050,000).



**National Film Board—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****13. Commitments**

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2013. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2000 .....	5,940,000	389,000	6,329,000
2001 .....	5,942,000	301,000	6,243,000
2002 .....	5,344,000	182,000	5,526,000
2003 .....	4,605,000	16,000	4,621,000
2004 .....	3,117,000	8,000	3,125,000
	<u>24,948,000</u>	<u>896,000</u>	<u>25,844,000</u>

From the amount of \$24,948,000 for the lease for premises, agreements have been signed for \$326,000 with outside parties and \$24,622,000 with PWGSC.

**14. Contingencies**

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

**15. Uncertainty due to the Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

**16. Comparative figures**

Certain comparative figures have been reclassified to conform with the presentation adopted in 1999.

## Optional Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE  
Assistant Deputy Minister,  
Government Operational Service

A. WILLIAMS  
Assistant Deputy Minister,  
Supply Operations Services

J. C. GUITÉ  
Executive Director,  
Government of Canada  
Communications Coordination Services

G. WESTCOTT  
Assistant Deputy Minister,  
Government Telecommunications  
and Informatics Services

September 3, 1999

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net loss .....	(1,000)	(4,166)	(685)	(6,020)
Add: items not requiring use of funds .....	831	450	905	514
Operating (use) source of funds .....	(169)	(3,716)	220	(5,506)
Net capital acquisitions .....	(400)	(623)	(555)	(567)
Working capital change (Note 6) .....		8,312		(2,258)
Other items .....		(10,525)		177
Authority used .....	(569)	(6,552)	(335)	(8,154)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority .....	15,383	21,798
Add: PAYE charges against the appropriation after March 31 .....	12,538	10,423
Less: amounts credited to the appropriation after March 31 .....	10,922	19,661
Net authority used, end of year .....	16,999	12,560
Authority limit .....	200,000	200,000
Unused authority carried forward .....	183,001	187,440

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund— Continued

### AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 1999, the statements of operations and accumulated deficit and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Optional Services Revolving Fund as at March 31, 1999, the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements of the preceding year were audited by another firm of chartered accountants.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
August 13, 1999

### BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	13,916	16,346	Government of Canada .....	2,135	4,177
Outside parties .....	1,142	6,207	Outside parties .....	12,213	9,239
Inventories .....	1,605	1,673		14,348	13,416
Prepaid expenses .....	183		Long-term obligations (Note 4) .....	2,411	2,652
	16,846	24,226			
Capital assets (Note 3) .....	1,788	1,640	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	15,383	21,798
			Accumulated deficit .....	(13,508)	(12,000)
	18,634	25,866		18,634	25,866

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund— Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Revenues (Note 5) .....	88,983	100,182
Cost of sales .....	71,104	77,937
Gross operating profit .....	17,879	22,245
Operating expenses		
Salaries and employee benefits .....	8,820	12,456
Provision for employee termination benefits .....	(232)	1,318
Provision for compensation .....	1,008	1,172
Transportation and communications .....	1,042	1,676
Information .....	649	386
Professional and special services .....	2,646	1,652
Occupancy costs .....	3,350	3,517
Rentals .....	122	132
Purchased repair and maintenance .....	152	1,087
Utilities, materials and supplies .....	179	
Amortization .....	450	514
Interest on drawdown .....	653	2,363
Loss on disposal of capital assets .....	37	55
Corporate and administrative services .....	2,474	1,677
Other expenditures .....	695	260
	22,045	28,265
Net loss .....	(4,166)	(6,020)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Balance, beginning of year .....	(12,000)	(43,999)
Net loss .....	(4,166)	(6,020)
Write-off of stocked item supply accumulated deficit to accumulated net charge against the Fund's authority account .....		38,019
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 9) .....	2,658	
Balance, end of year .....	(13,508)	(12,000)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net loss .....	(4,166)	(6,020)
Item not affecting use of authority		
Amortization .....	450	514
	(3,716)	(5,506)
Working capital change (Note 6) .....	8,312	(2,258)
Changes in other assets and liabilities (Note 7) .....	(241)	441
	4,355	(7,323)
Investing activities:		
Capital assets		
Acquisitions .....	(623)	(567)
Disposals/adjustments .....	25	46
	(598)	(521)
Financing activities:		
Write-off of stocked item supply accumulated deficit to accumulated net charge against the Fund's authority account .....		38,019
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account .....	2,658	
	2,658	38,019
Net decrease in accumulated net charge against the Fund's authority .....	6,415	30,175
Accumulated net charge against the Fund's authority beginning of year .....	(21,798)	(51,973)
Accumulated net charge against the Fund's authority end of year .....	(15,383)	(21,798)

The accompanying notes are an integral part of the financial statements.



## Optional Services Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' benchmarking and software brokerage programs; the vaccine program; the government travel service; and for the recording of the cost of product of traffic management and the buy for lease program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

All the functions of the OSRF prior to April 1, 1992 were under the Supply Revolving Fund (SRF) which was wound up as at March 31, 1992 in accordance with the authority provided in 1991-92 Supplementary Estimates.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

##### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

##### Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

#### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

Assets are amortized commencing the year after acquisition.

#### Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

#### Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.



## Optional Services Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

#### 3. Capital assets and accumulated amortization

	Balance at beginning of year	Acqui- sitions	Disposals/ adjust- ments	Balance at end of year
(in thousands of dollars)				
Capital assets				
Leasehold improvements .....	490	21		511
Furniture and equipment .....	502	532	149	1,183
EDP equipment .....	2,158	41	443	2,642
Automotive .....	235			235
Warehouse equipment .....	1,061	29	(698)	392
	<u>4,446</u>	<u>623</u>	<u>(106)</u>	<u>4,963</u>
Accumulated amortization				
(in thousands of dollars)				
Leasehold improvements .....	69	49	(25)	93
Furniture and equipment .....	263	28	151	2,752
EDP equipment .....	1,432	305	353	2,310
Automotive .....	204	16		220
Warehouse equipment .....	838	52	(560)	330
	<u>2,806</u>	<u>450</u>	<u>(81)</u>	<u>3,175</u>
Net .....	<u>1,640</u>		<u>(25)</u>	<u>1,788</u>

#### 4. Long-term obligations

	1999	1998
(in thousands of dollars)		
Provision for employee termination benefits .....	2,411	2,652

#### 5. Revenues

	1999	1998
(in thousands of dollars)		
Locally shared support services centres (LSSSC) sales .....	7,148	8,986
Crown assets distribution centres (CADC) sales .....	9,548	9,992
Communications coordination services (CCSB) sales .....	21,562	39,841
Traffic management recoveries .....	36,762	31,658
Vaccine program recoveries .....	8,199	7,585
Software brokerage program recoveries .....	5,764	1,688
Other .....		432
	<u>88,983</u>	<u>100,182</u>

#### 6. Changes in working capital

	1999	1998	Changes
(in thousands of dollars)			
Current assets .....	16,846	24,226	7,380
Current liabilities .....	14,348	13,416	932
	<u>(2,498)</u>	<u>(10,810)</u>	<u>8,312</u>

#### 7. Changes in other assets and liabilities

	1999	1998	Changes
(in thousands of dollars)			
Current liabilities .....	2,411	2,652	(241)

#### 8. Accounts receivable write-off

During the year, outstanding Government of Canada accounts receivable totalling \$920,539 were written off. These accounts were deemed uncollectible thus management agreed in a one time approach to write-off the accounts.

#### 9. Write-off of employee departure programs costs

The amount of \$2,658,000 represents costs incurred by Optional Services Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

#### 10. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund's

## **Optional Services Revolving Fund— Concluded**

### **NOTES TO FINANCIAL STATEMENTS—Concluded**

ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Optional Services Revolving Fund.

#### **11. Comparative figures**

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

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## Parks Canada Enterprise Units Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS  
Assistant Deputy Minister  
Corporate Services

CLAUDE CARON  
Director General  
Financial Management Branch

July 30, 1999

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	200	(57)	198	(232)
Add: items not requiring use of funds .....	1,100	983	(984)	1,007
Operating source of funds .....	1,300	926	(786)	775
Net capital acquisitions .....	(1,000)	(1,136)	1,342	(1,169)
Working capital change .....		275		270
Other items .....		(252)		(231)
Authority provided (used) during the year .....	300	(187)	556	(355)

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated charge against the Fund's authority .....	5,857	5,923
Add: charges against the appropriation account after March 31 .....	472	237
Less: amounts credited to the appropriation account after March 31 .....	160	177
Net authority used, end of year .....	6,169	5,983
Authority limit .....	8,000	8,000
Unused authority carried forward .....	1,831	2,017

# Parks Canada Enterprise Units Revolving Fund—Continued

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	160	177	Government of Canada .....	325	123
			Outside parties .....	150	140
Capital (Note 3)			Benefits payable .....	3	12
Plant and equipment at cost .....	13,746	12,540	Allowance for employee termination		
Less: accumulated amortization .....	3,782	2,825	benefits .....	12	8
	9,964	9,715	Salaries payable (contract revisions) .....	15	
				505	283
			Long-term		
			Allowance for employee termination benefits ....	165	137
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	5,110	5,005
			Accumulated net charge against the Fund's		
			authority .....	5,857	5,923
			Accumulated deficit .....	(1,513)	(1,456)
				9,454	9,472
				10,124	9,892
	10,124	9,892			

The accompanying notes are an integral part of the financial statements.

# **Parks Canada Enterprise Units Revolving Fund—Continued**

## **STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	1999	1998
Revenues		
Admissions .....	3,105	2,974
Green fees .....	898	596
Rentals .....	367	473
Concession rents .....	207	168
Other .....	39	39
Total revenues .....	4,616	4,250
Direct costs		
Salaries and employee benefits .....	1,905	1,868
Amortization .....	926	945
Utilities, materials and supplies .....	484	391
Purchased repairs and upkeep .....	134	166
Information .....	96	120
Parks administrative costs .....	80	91
Transportation and communication .....	104	69
Interest .....	87	63
Salaries payable (contract revision) .....	15	
Professional and special services .....	113	60
Miscellaneous expenditures .....	27	45
Services purchased from Parks .....	44	42
Provision for employee termination benefits .....	40	36
Total direct costs .....	4,055	3,896
Contribution margin .....	561	354
Overhead costs		
Other .....	275	273
Salaries and employee benefits .....	197	177
Interest on drawdown .....	128	110
Amortization .....	11	19
Provision for employee termination benefits .....	7	7
Total overhead costs .....	618	586
Net loss .....	(57)	(232)

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	1999	1998
Balance at beginning of year .....	(1,456)	(1,224)
Net loss for the year .....	(57)	(232)
Balance, end of year .....	(1,513)	(1,456)

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	1999	1998
Operating activities:		
Net loss .....	(57)	(232)
Add:		
Provision for termination benefits .....	47	43
Amortization .....	937	964
	927	775
Changes in current assets and liabilities .....	275	270
Net financial resources provided by operating activities .....	1,202	1,045
Investing activities:		
Capital assets:		
Purchased .....	(1,136)	(1,169)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	66	(124)
Accumulated net charge against the Fund's authority account, beginning of year .....	(5,923)	(5,799)
Accumulated net charge against the Fund's authority account, end of year .....	(5,857)	(5,923)

The accompanying notes are an integral part of the financial statements.



# Parks Canada Enterprise Units Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Parks Canada Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

### 2. Significant accounting policies

#### Capital assets

Capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Buildings	5 to 40 years
Computers	3 years
Furniture and fixtures	5 to 10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Machinery and equipment	1 to 10 years
Tees and loader	4 to 30 years
Vehicles	1 to 8 years

#### Pension plan

Employees of the Parks Canada Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Adjust- ments*	Balance at end of year
(in thousands of dollars)				
Buildings.....	10,490	978	(2)	11,466
Irrigation system and minor buildings ....	615			615
Machinery and equipment.....	470	105	58	633
Tees and loader.....	341			341
Greens and bridges....	284			284
Furniture and fixtures.....	242			242
Vehicles.....	78	43	14	135
Computers.....	20	10		30
	12,540	1,136	70	13,746
Accumulated amortization	Balance at beginning of year	Amorti- zation	Adjust- ments*	Balance at end of year
(in thousands of dollars)				
Buildings.....	2,414	745	2	3,161
Furniture and fixtures.....	126	37	(1)	162
Machinery and equipment.....	137	89	36	262
Vehicles.....	52	27	5	84
Irrigation system and minor buildings ....	50	25	(22)	53
Computers.....	24	3		27
Greens and bridges....	20	10		30
Tees and loader.....	2	1		3
	2,825	937	20	3,782

\* The adjustments column represents errors discovered this year in the calculation of the accumulated depreciation in past years.

**Parks Canada Enterprise Units  
Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****4. Early retirement incentive**

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Highland Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

**5. Subsequent event**

Due to signing of collective agreements in January to March 31, 1999, it is estimated that \$15,000 will be necessary to discharge the obligation for retroactive pay and benefits.

**6. Other**

Due to a coding error, \$37,178 was credited to non-tax revenues fund 1006. This amount should have been credited to fund 2520.

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## Passport Office Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

M. S. CONWAY

*Director General,  
Client Services Bureau  
(Senior full-time financial officer)*

L. EDWARDS

*Assistant Deputy Minister,  
Corporate Services Branch  
(Senior financial officer)*

July 20, 1999

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	2,388	2,941	(4,836)	5,682
Add: items not requiring use of funds .....	3,415	2,301	1,866	3,003
Operating source of funds .....	5,803	5,242	(2,970)	8,685
Net capital acquisitions .....	(20,922)	(12,422)	(7,997)	(8,807)
Working capital change .....		(1,512)	(203)	3,299
Other items .....		1,208		(4,183)
Authority used .....	(15,119)	(7,484)	(11,170)	(1,006)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority account .....	(23,067)	(31,913)
Add: PAYE charges against the appropriation account after March 31 .....	6,684	7,402
Less: amounts credited to the appropriation account after March 31 .....	838	194
Net authority provided, end of year .....	(17,221)	(24,705)
Authority limit .....	4,000	4,000
Unused authority carried forward .....	21,221	28,705

The accompanying notes are an integral part of the financial statements.

# **Passport Office Revolving Fund—** *Continued*

## **BALANCE SHEET AS AT MARCH 31** (in thousands of dollars)

ASSETS	1999	1998	LIABILITIES	1999	1998
<b>Current</b>			<b>Current</b>		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	931	263	Government of Canada .....	3,181	2,120
Outside parties .....	67	132	Outside parties		
Inventories, at cost and average cost (Note 3) .....	2,253	2,127	Accounts payable .....	3,541	5,616
Prepaid expenses .....	156	48	Vacation pay .....	894	887
	3,407	2,570	Contractors' holdbacks .....	50	136
<b>Long-term</b>			Current portion of the provision for employee		
Capital assets (Note 4)			termination benefits .....	227	236
At cost .....	13,396	13,296	Deferred revenues .....	753	327
Less: accumulated amortization .....	10,256	9,538		8,646	9,322
	3,140	3,758	<b>Long-term</b>		
Other capital assets (Note 4)			Provision for employee termination benefits .....	4,769	4,466
Technology Enhancement Plan project .....	25,218	16,101			
Other capital projects .....	6,891	3,953	<b>EQUITY OF CANADA</b>		
	32,109	20,054	Accumulated net charge against the Fund's		
Less: accumulated amortization .....	860		authority .....	(23,067)	(31,913)
	31,249	20,054	Accumulated surplus .....	47,448	44,507
	37,796	26,382		24,381	12,594
				37,796	26,382

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF OPERATIONS** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Fees earned .....	57,922	54,033
Miscellaneous revenues .....	583	216
	58,505	54,249
<b>Operating expenses</b>		
Salaries and employee benefits .....	29,985	23,954
Passport materials and application		
forms .....	5,375	5,272
Passport operations at missions		
abroad .....	4,447	4,447
Accommodation .....	3,670	3,329
Professional and special services .....	3,093	2,404
Freight, express and cartage .....	2,104	1,778
Amortization .....	1,814	1,071
Printing, stationery and supplies .....	1,363	1,199
Telecommunications .....	1,242	1,128
Travel and removal .....	765	715
Provision for employee termination benefits .....	456	1,930
Information .....	448	437
Repair and maintenance .....	389	438
Rentals .....	197	176
Postal services and postage .....	156	40
Loss on disposal of capital assets .....	31	2
Miscellaneous expenses .....	29	247
	55,564	48,567
Net profit .....	2,941	5,682

The accompanying notes are an integral part of the financial statements.

## **STATEMENT OF ACCUMULATED SURPLUS** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	1999	1998
Balance, beginning of year as previously		
reported .....	44,507	38,825
Net profit for the year .....	2,941	5,682
Balance, end of year .....	47,448	44,507

The accompanying notes are an integral part of the financial statements.



# **Passport Office Revolving Fund— Continued**

## **STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	1999	1998
<b>Operating activities:</b>		
Net profit for the year .....	2,941	5,682
Add:		
Provision for termination benefits .....	456	1,930
Amortization .....	1,814	1,071
Loss on disposal of capital assets .....	31	2
	5,242	8,685
Changes in current assets and liabilities .....	(1,512)	3,299
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits .....	(154)	(669)
Net financial resources provided by operating activities .....	3,576	11,315
<b>Investing activities:</b>		
Capital Purchased .....	(12,422)	(8,807)
Net financial resources used by investing activities .....	(12,422)	(8,807)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(8,846)	2,508
Accumulated net charge against the Fund's authority account, beginning of year .....	31,913	29,405
Accumulated net charge against the Fund's authority account, end of year .....	23,067	31,913

The accompanying notes are an integral part of the financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

### **1. Authority and purpose**

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

### **2. Significant accounting policies**

#### **(a) Inventories**

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

#### **(b) Capital**

Leasehold improvements are amortized on a straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

#### **(c) Other capital**

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight-line basis over the life of the project. Amortization is estimated to start in 1999-2000. All project costs for the other capital projects will be amortized on a straight-line basis over the useful life of the project.

#### **(d) Employee termination benefits**

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

#### **(e) Revenue recognition**

Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represents fees received for which the services have not yet been provided as of March 31, 1999.

### **3. Inventories**

	1999	1998
	(in thousands of dollars)	
Materials and supplies .....	2,072	1,996
Work in process .....	181	131
	2,253	2,127



# **Passport Office Revolving Fund— Concluded**

## **NOTES TO FINANCIAL STATEMENTS—Concluded**

### **4. Capital and accumulated amortization**

Capital	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Leasehold improvements .....	3,295	3		3,298
Furniture .....	2,388	57	72	2,373
EDP equipment .....	5,152	274	150	5,276
Other machine and equipment .....	2,461	33	45	2,449
	13,296	367	267	13,396
<hr/>				
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Leasehold improvements .....	3,193	93		3,286
Furniture .....	897	137	46	988
EDP equipment .....	3,694	568	148	4,114
Other machine and equipment .....	1,754	156	42	1,868
	9,538	954	236	10,256
<hr/>				
Other capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Technology Enhancement Plan project .....	16,101	9,117		25,218
Other capital projects .....	3,953	2,938		6,891
	20,054	12,055		32,109
<hr/>				
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Other capital projects .....		860		860

### **5. Long-term leases**

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1996 and April 30, 2003.

Accommodation expenses and tenant services consisted of:

	1999	1998
(in thousands of dollars)		
Rentals .....	3,670	3,330
Tenant services .....	273	235
	3,943	3,565

## Real Property Disposition Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. C. STOBBE  
Assistant Deputy Minister,  
Government Operational Service

M. G. NURSE  
Assistant Deputy Minister,  
Real Property Services

September 2, 1999

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net revenue .....	20,900	20,957	19,599	18,644
Working capital change (Note 3) .....		2,192		(929)
Other items .....		644		(871)
Authority provided .....	20,900	23,793	19,599	16,844

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(5,106)	(2,914)
Add: PAYE charges against the appropriation after March 31 .....	854	1,467
Less: amounts credited to the appropriation after March 31 .....	31	
Net authority provided, end of year .....	(4,283)	(1,447)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	9,283	6,447

The accompanying notes are an integral part of the financial statements.

# Real Property Disposition Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 1999 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
August 6, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	31		Government of Canada .....	854	1,467
Work in process .....	717	3,553			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(5,106)	(2,914)
			Accumulated surplus .....	5,000	5,000
	748	3,553		748	3,553

The accompanying notes are an integral part of the financial statements.

# Real Property Disposition Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Revenues .....	24,753	22,023
Operating expenses		
Fees .....	1,779	1,894
Disbursements .....	2,017	1,485
	3,796	3,379
Net revenue .....	20,957	18,644

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Balance, beginning of year .....	5,000	5,000
Net revenue .....	20,957	18,644
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(20,957)	(18,644)
Balance, end of year .....	5,000	5,000

The accompanying notes are an integral part of the financial statement.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities		
Net revenue .....	20,957	18,644
Working capital change (Note 3) .....	2,192	(929)
	23,149	17,715
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(20,957)	(18,644)
Net decrease (increase) in accumulated net charge against the Fund's authority .....	2,192	(929)
Accumulated net charge against the Fund's authority, beginning of year .....	2,914	3,843
Accumulated net charge against the Fund's authority, end of year .....	5,106	2,914

The accompanying notes are an integral part of the financial statements.

## Real Property Disposition Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism to fund the disposal of federal real property. In accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995, any year-end accumulated surplus in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

##### Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

##### Work in process

Work in process includes deposits received and disbursements incurred for services performed or goods delivered relating to the transactions not yet closed.

##### Insurance

The Fund does not carry insurance on its property. This is consistent with the government's policy of self insurance.

#### 3. Changes in working capital

	1999	1998	Changes
Current assets .....	748	3,553	2,805
Current liabilities .....	854	1,467	(613)
	106	(2,086)	2,192

#### 4. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund's ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Real Property Disposition Revolving Fund.

#### 5. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.



## Real Property Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

*Approved by:*

J. C. STOBBE

*Assistant Deputy Minister,  
Government Operational Service*

M.G. NURSE

*Assistant Deputy Minister,  
Real Property Services*

September 9, 1999

### STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net (loss) profit.....	(3,700)	(23,511)	2,589	(39,840)
Add: items not requiring use of funds.....	8,500	5,119		6,124
Operating source (use) of funds.....	4,800	(18,392)	2,589	(33,716)
Net capital acquisitions.....	(4,300)	(7,045)		(4,874)
Working capital change (Note 7).....	2,400	(146,622)		(115,444)
Other items.....	(5,000)	140,294	(8,900)	116,738
Authority used.....	(2,100)	(31,765)	(6,311)	(37,296)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority.....	188,662	83,410
Add: PAYE charges against the appropriation after March 31.....	263,107	252,543
Less: amounts credited to the appropriation after March 31.....	371,563	223,135
Net authority used, end of year.....	80,206	112,818
Authority limit.....	450,000	450,000
Unused authority carried forward.....	369,794	337,182

The accompanying notes are an integral part of the financial statements.

# Real Property Services Revolving Fund— Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 1999 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
August 20, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	373,570	223,513	Government of Canada .....	31,424	32,296
Outside parties .....	11,641	16,339	Outside parties .....	249,843	238,744
Inventories .....	891	1,105	Professional liability fund .....	910	155
Work in process .....	83	31	Long-term obligations due within one		
	386,185	240,988	year (Note 4) .....	4,000	16,407
				286,177	287,602
Capital assets (Note 3) .....	18,021	15,729	Long-term obligations (Note 4) .....	34,800	32,004
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	188,662	83,410
			Accumulated deficit .....	(105,433)	(146,299)
	404,206	256,717		404,206	256,717

The accompanying notes are an integral part of the financial statements.

# Real Property Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Revenues (Note 6) .....	290,937	323,744
Operating expenses		
Salaries and employee benefits .....	189,420	221,378
Provision for employee termination benefits .....	12,951	14,565
Provision for compensation .....	4,276	
Transportation and communications .....	7,664	6,964
Information .....	609	361
Professional and special services .....	25,949	17,328
Occupancy costs .....	9,200	10,367
Rentals .....	649	933
Purchased repairs and maintenance .....	2,188	872
Utilities, materials and supplies .....	4,748	4,477
Amortization .....	5,119	6,124
Loss on disposal of capital assets .....	104	
Corporate and administrative services .....	48,637	74,379
Other expenditures .....	2,934	5,836
	314,448	363,584
Net loss .....	(23,511)	(39,840)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Balance, beginning of year .....	(146,299)	(109,048)
Net loss .....	(23,511)	(39,840)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 9) .....	64,377	
Vote 10 - Real Property Services Revolving Fund - Activities in support of broader government objectives .....		2,589
Balance, end of year .....	(105,433)	(146,299)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net loss .....	(23,511)	(39,840)
Item not affecting use of authority		
Amortization .....	5,119	6,124
	(18,392)	(33,716)
Working capital change (Note 7) .....	(146,622)	(115,444)
Changes in other assets and liabilities (Note 8) .....	2,796	5,075
	(162,218)	(144,085)
Investing activities:		
Capital assets		
Acquisitions .....	(7,045)	(4,874)
Disposals/adjustments .....	(366)	872
	(7,411)	(4,002)
Financing activities:		
Recovery from Vote 10 - Real Property Services Revolving Fund - Activities in support of broader government objectives .....		2,589
Write-off employee departure programs costs to accumulated net charge against the Fund's authority (Note 9) .....	64,377	
	64,377	2,589
Net increase in accumulated net charge against the Fund's authority .....	(105,252)	(145,498)
Accumulated net charge against the Fund's authority beginning of year .....	(83,410)	62,088
Accumulated net charge against the Fund's authority end of year .....	(188,662)	(83,410)

The accompanying notes are an integral part of the financial statements.

## Real Property Services Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

##### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

##### Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

#### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Dredges and fixed shore based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Current year acquisitions are amortized from the month the asset becomes operational.

#### Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

#### Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1996. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

#### Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.



# Real Property Services Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Dredges and fixed shore based facilities .....	2,564			2,564
Scows, tugs and large survey launches .....	2,324			2,324
All other dredging assets .....	1,482		(29)	1,453
Vehicles and construction equipment .....	4,876	116		4,992
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures .....	56,496	6,929	80	63,505
	67,742	7,045	51	74,838
<hr/>				
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Dredges and fixed shore based facilities .....	1,778	6		1,784
Scows, tugs and large survey launches .....	1,114	4		1,118
All other dredging assets .....	579	40	(9)	610
Vehicles and construction equipment .....	4,581	78		4,659
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures .....	43,961	4,991	(306)	48,646
	52,013	5,119	(315)	56,817
	15,729		366	18,021
Net .....				

### 4. Long-term obligations

	1999	1998
(in thousands of dollars)		
Provision for employee termination benefits .....	38,800	36,004
Provision for compensation .....		12,407
	38,800	48,411
Less: portion of employee termination benefits due within one year .....	4,000	4,000
portion of compensation due within one year .....		12,407
	34,800	32,004

### 5. Contractual commitments

The Fund is engaged in contractual commitments in the amount of \$971,546,475 over the next 5 years.

### 6. Revenues

	1999	1998
(in thousands of dollars)		
Inventory management fees .....	31,072	46,827
Project revenues .....	180,121	199,265
Payroll recoveries at direct cost .....	41,562	71,579
Other income .....	38,182	6,073
	290,937	323,744

### 7. Changes in working capital

	1999	1998	Changes
(in thousands of dollars)			
Current assets .....	386,185	240,988	(145,197)
Current liabilities .....	286,177	287,602	(1,425)
	(100,008)	46,614	(146,622)



## Real Property Services Revolving Fund— Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

#### 8. Changes in other assets and liabilities

	1999	1998	Changes
	(in thousands of dollars)		
Other liabilities .....	34,800	32,004	2,796

#### 9. Write-off of employee departure programs costs

The amount of \$64,377,000 represents costs incurred by Real Property Services Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

#### 10. Contingent liabilities

The Revolving Fund has a number of outstanding claims and litigation in dispute as at March 31, 1999. Management of the Revolving Fund believes that these outstanding claims and litigation, will not have a material impact on the financial statements because significant settlements, if any, arising from resolution of these matters would be funded centrally by Treasury Board. Accordingly, no provision has been made in the financial statements in respect of the above claims and litigation.

#### 11. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund's ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Real Property Services Revolving Fund.

#### 12. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

## Staff Development and Training Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed

regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES CHARRON

*Director General, Finance and Administration  
(Senior full-time financial officer)*

JAN ROSZELL

*Executive Director  
Corporate Management and Secretary General  
(Senior financial officer)*

September 2, 1999

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit for the year .....		22		2,146
Add: items not requiring use of funds .....	200	415	405	495
Operating source of funds .....	200	437	405	2,641
Net capital acquisitions .....	(50)	(26)	(500)	(52)
Working capital change .....	(150)	(1,174)	95	779
Other items .....		968		(3,381)
Authority provided (used) .....		205		(13)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority account .....	(2,041)	(2,816)
Add: PAYE charges against the appropriation account after March 31 .....	1,898	1,905
Less:		
Amounts credited to the appropriation account after March 31 .....	2,394	1,301
Transfer from TB Vote 5 .....		120
Net authority provided, end of year .....	(2,537)	(2,332)
Authority limit .....	4,500	4,500
Unused authority carried forward .....	7,037	6,832

The accompanying notes are an integral part of the financial statements.

# Staff Development and Training Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL,  
FINANCE AND ADMINISTRATION  
CORPORATE MANAGEMENT  
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 1999 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles

used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P.  
Chartered Accountants

Ottawa, Canada  
August 20, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	2,779	1,517	Government of Canada .....	1,065	1,452
Outside parties .....	208	264	Outside parties		
Prepaid expenses .....	93	79	Accounts payable .....	772	440
	3,080	1,860	Accrued vacation pay .....	224	135
Fixed assets (Note 4)			Current portion of provision for employee		
At cost .....	1,940	2,192	termination benefits (Note 5) .....	40	28
Less: accumulated amortization .....	1,355	1,464		2,101	2,055
	585	728	Long-term		
			Provision for employee termination		
			benefits (Note 5) .....	977	743
				3,078	2,798
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(2,041)	(2,816)
			Accumulated surplus .....	2,362	2,340
			Contributed capital (Note 4) .....	266	266
				587	(210)
	3,665	2,588		3,665	2,588

The accompanying notes are an integral part of the financial statements.

# Staff Development and Training Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Revenues		
Course fees and services .....	5,818	5,227
Subsidies (Note 3) .....	3,443	1,776
	9,261	7,003
Operating expenses		
Salaries and employee benefits .....	3,974	2,691
Professional and special services .....	2,778	1,942
Rentals .....	742	603
Travel and communications .....	408	286
Administration and financial services .....	219	219
Material and supplies .....	351	214
Provision for employee termination benefits (Note 5) .....	246	269
Amortization .....	107	159
Loss on disposal of assets .....	62	134
Information .....	244	127
Other .....	108	91
	9,239	6,735
Operating profit before other revenues .....	22	268
Other revenues		
Early departure incentives (Note 6) .....		1,878
Net profit for the year .....	22	2,146

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net profit .....	22	2,146
Add:		
Provision for employee termination benefits .....	246	202
Amortization .....	107	159
Loss on disposal of capital assets .....	62	134
	437	2,641
Net change in working capital .....	(1,174)	779
Employee termination benefits payments .....	(12)	(33)
Net financial resources provided by (used in) operating activities .....	(749)	3,387
Investing activities:		
Capital assets		
Acquisitions .....	(26)	(52)
Net financial resources used by investing activities .....	(26)	(52)
Net financial resources provided by (used in) and change in the accumulated net charge against the Fund's authority, during the year .....	(775)	3,335
Accumulated net charge against the Fund's authority account, beginning of year .....	2,816	(519)
Accumulated net charge against the Fund's authority account, end of year .....	2,041	2,816

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Balance, beginning of year .....	2,340	194
Net profit of the year .....	22	2,146
Accumulated surplus end of year .....	2,362	2,340

The accompanying notes are an integral part of the financial statements.



## Staff Development and Training Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

##### (a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

#### (c) Capital assets and amortization

The capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

#### (d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

#### 3. Subsidized operations

In 1998-99, appropriation funds in the amount of \$3,443,000 (\$1,775,837 in 1997-98) were recorded in the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

#### 4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture .....	909		47	862
Equipment .....	454	3	20	437
EDP equipment .....	829	23	211	641
	2,192	26	278	1,940
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture .....	553	35	42	546
Equipment .....	368	13	20	361
EDP equipment .....	543	59	154	448
	1,464	107	216	1,355

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.



## **Staff Development and Training Revolving Fund—Concluded**

### **NOTES TO FINANCIAL STATEMENTS—Concluded**

#### **5. Employee termination benefits payable**

Employee termination benefits payable have been adjusted to reflect a provision for future years. For fiscal year 1998-99, an amount of \$246,023 (\$269,539 for 1997-98) is shown in the financial statements as an expense for this provision.

#### **6. Other revenues**

During fiscal year 1997-98, Treasury Board approved the write-off of \$1,878,000 (nil for 1998-99) in expenses incurred by the Revolving Fund relating to early departure incentives.

#### **7. Uncertainty due to the Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

#### **8. Comparative figures**

Certain prior year amounts have been reclassified to conform with the presentation of the current year.

## Townsites Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the third year of operation of the Townsites Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS  
Assistant Deputy Minister  
Corporate Services

CLAUDE CARON  
Director General  
Finance

July 5, 1999

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

Estimates	1999		1998	
	Actual	Estimates	Actual	
Net income (loss)				
for the year .....	831	593	1,548	(735)
Add: items not requiring use of funds .....	2,821	2,383	2,607	2,428
Operating source of funds .....	3,652	2,976	4,155	1,693
Net capital acquisitions .....	(7,821)	(5,470)	(6,652)	(2,015)
Working capital change .....		(143)		67
Other items .....		143		(67)
Authority used .....	(4,169)	(2,494)	(2,497)	(322)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated charge against the Fund's authority .....	3,502	865
Less: amounts credited to the appropriation account after March 31 .....	285	142
Net authority used, end of year .....	3,217	723
Authority limit .....	10,000	10,000
Unused authority carried forward .....	6,783	9,277

The accompanying notes are an integral part of the financial statements.

**Townsites Revolving Fund—Continued****BALANCE SHEET AS AT MARCH 31**  
(in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Long-term		
Accounts receivable			Allowance for employee termination		
Outside parties .....	285	142	benefits .....	164	110
Capital (Note 3)			<b>EQUITY OF CANADA</b>		
Cost .....	61,022	55,552	Contributed capital (Note 4) .....	50,808	50,808
Less: accumulated amortization .....	7,129	4,800	Accumulated net charge against the Fund's		
	53,893	50,752	authority .....	3,502	865
			Accumulated deficit .....	(296)	(889)
				54,014	50,784
	54,178	50,894		54,178	50,894

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Water, sewer and garbage services .....	2,032	1,969
Streetworks .....	103	103
Portable cabins .....	296	379
Business licenses .....	305	300
Parks facilities service fees .....	292	354
Municipal equivalent subsidy .....	2,623	430
Parks transition subsidies .....	2,282	2,595
Miscellaneous .....		195
	7,933	6,325
<b>Expenses</b>		
Salaries and employee benefits .....	2,821	2,773
Provision for employee termination benefits ..	54	53
Transportation and communications .....	120	88
Information .....		8
Professional and special services .....	908	905
Rentals .....	43	30
Purchased repair and maintenance .....	99	63
Utilities, materials and		
supplies .....	939	747
Miscellaneous .....		14
Amortization .....	2,329	2,375
Interest .....	27	4
	7,340	7,060
Net income (loss) .....	593	(735)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACCUMULATED DEFICIT**  
**FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	1999	1998
Balance, beginning of year, unadjusted .....	(889)	(154)
Net income (loss) for the year .....	593	(735)
Balance, end of year .....	(296)	(889)

The accompanying notes are an integral part of the financial statements.

# Townsites Revolving Fund—Continued

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net income (loss) before extraordinary items .....	593	(735)
Add:		
Provision for termination benefits .....	54	53
Amortization .....	2,329	2,375
	2,976	1,693
Changes in current assets and liabilities .....	(143)	67
Net financial resources provided by operating activities .....	2,833	1,760
Investing activities:		
Capital assets:		
Purchased .....	(5,470)	(2,015)
Net financial resources used by investing activities .....	(5,470)	(2,015)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(2,637)	(255)
Accumulated net charge against the Fund's authority account, beginning of year .....	(865)	(610)
Accumulated net charge against the Fund's authority account, end of year .....	(3,502)	(865)

The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Townsites including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

### 2. Significant accounting policies

#### Capital assets

Capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Water distribution equipment	20 to 50 years
Storm sewer, sewer and drainage systems	10 to 50 years
Garbage facilities	6 to 50 years
General municipal equipment	10 to 60 years

#### Pension plan

Employees of the Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

**Townsites Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****3. Capital assets and accumulated amortization**

Capital assets	Balance at April 1, 1998	Acqui- sitions	Disposals	Balance at March 31, 1999
(in thousands of dollars)				
Water distribution equipment . . . . .	3,746	3,080		6,826
Storm sewer, sewer and drainage systems . . . .	17,564	1,790		19,354
Garbage facilities . . . . .	546			546
General municipal equipment . . . . .	33,696	600		34,296
	<u>55,552</u>	<u>5,470</u>		<u>61,022</u>
Accumulated amortization	Balance at April 1, 1998	Amorti- zation	Decrease	Balance at March 31, 1999
(in thousands of dollars)				
Water distribution equipment . . . . .	484	82		566
Storm sewer, sewer and drainage systems . . . .	1,276	111		1,387
Garbage facilities . . . . .	142	4		146
General municipal equipment . . . . .	2,898	81		2,979
	<u>4,800</u>	<u>278</u>		<u>5,078</u>

**4. Contributed capital book value**

The contributed capital book value of the assets related to the Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The \$51 million total book value for contributed capital was composed of approximately \$36 million for assets within their first life-cycle and \$15 million for assets beyond their first life-cycle.



## Translation Bureau Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

*Approved by:*

J. C. STOBBE

*Assistant Deputy Minister,  
Government Operational Service*

D. MONNET

*Chief Executive Officer,  
Translation Bureau*

August 30, 1999

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net loss .....	(10,400)	(3,545)	(7,600)	(4,301)
Add: items not requiring use of funds .....	2,500	1,554	(3,889)	2,017
Operating use of funds .....	(7,900)	(1,991)	(11,489)	(2,284)
Net capital acquisitions .....	(1,200)	(1,822)	(1,215)	(1,475)
Working capital change (Note 8) .....	900	(3,800)	(3,708)	(288)
Other items .....	(988)	5,017		230
Authority used .....	(9,188)	(2,596)	(16,412)	(3,817)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority account .....	9,125	9,581
Add: PAYE charges against the appropriation after March 31 .....	5,921	9,665
Less: amounts credited to the appropriation after March 31 .....	18,538	18,021
Net authority (provided) used, end of year .....	(3,492)	1,225
Authority limit .....	75,000	75,000
Unused authority carried forward .....	78,492	73,775

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund— Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1999 and the statements of operations and accumulated deficit and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 1999, the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements of the preceding year were audited by another firm of chartered accountants.

Ernest and Young, LLP  
Chartered Accountants

Ottawa, Canada  
July 8, 1999

## BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	18,410	18,632	Government of Canada .....	1,207	1,328
Outside parties .....	1,113	684	Outside parties .....	7,238	10,710
	19,523	19,316		8,445	12,038
Capital assets (Note 3) .....	2,475	2,207	Long-term obligations (Note 4) .....	20,293	19,032
Deferred employee benefits .....	15,865	16,351			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	9,125	9,581
			Accumulated deficit .....		(2,777)
	37,863	37,874		37,863	37,874

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Revenues (Note 6) .....	126,428	112,244
Operating expenses		
Salaries and employee benefits .....	78,622	70,335
Provision for employee termination benefits .....	1,729	1,401
Provision for compensation .....	238	143
Transportation and communications .....	3,448	3,754
Information .....	395	148
Professional and special services .....	32,023	27,483
Occupancy costs .....	5,121	5,328
Rentals .....	149	153
Purchased repair and maintenance .....	390	287
Utilities, materials and supplies .....	1,286	1,123
Amortization .....	1,554	2,017
Corporate and administrative services .....	4,655	4,355
Other expenditures (Note 9) .....	363	18
.....	129,973	116,545
Net loss .....	(3,545)	(4,301)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Balance, beginning of year .....	(2,777)	(2,634)
Net loss .....	(3,545)	(4,301)
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1) .....	3,307	4,158
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 10) .....	3,015	
Balance, end of year .....		(2,777)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Operating activities:		
Net loss .....	(3,545)	(4,301)
Item not affecting use of authority		
Amortization .....	1,554	2,017
.....	(1,991)	(2,284)
Working capital change (Note 7) .....	(3,800)	(288)
Changes in other assets and liabilities (Note 8) .....	1,747	1,642
.....	(4,044)	(930)
Investing activities:		
Capital assets		
Acquisitions .....	(1,822)	(1,475)
Financing activities:		
Write-off of net loss to accumulated net charge against the Fund's authority account .....	3,307	4,158
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account .....	3,015	
.....	6,322	4,158
Net decrease in accumulated net charge against the Fund's authority .....	456	1,753
Accumulated net charge against the Fund's authority beginning of year .....	(9,581)	(11,334)
Accumulated net charge against the Fund's authority end of year .....	(9,125)	(9,581)

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal-year 2001-2002. The amounts deleted totalled \$3,306,767 for 1998-99 (\$4,158,483 for 1997-98).

### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

#### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office equipment	3 years
Furniture and fixtures	3 years

Current year acquisitions are amortized at half the current rate.

### Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

### Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Balance at end of year
(in thousands of dollars)			
Office equipment .....	12,568	1,822	14,390
Furniture and fixtures .....	37		37
	12,605	1,822	14,427
Accumulated amortization	Balance at beginning of year	Current year amortization	Balance at end of year
(in thousands of dollars)			
Office equipment .....	10,371	1,547	11,918
Furniture and fixtures .....	27	7	34
	10,398	1,554	11,952
Net .....	2,207		2,475



# Translation Bureau Revolving Fund— Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 4. Long-term obligations

	1999	1998
	(in thousands of dollars)	
Provision for employee termination benefits .....	20,293	19,032

### 5. Contractual commitments

The Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1999-2000 .....	4,459
2000-2001 .....	3,643
2001-2002 .....	275
2002-2003 .....	184
2003-2004 .....	150
	<u>8,711</u>

### 6. Revenues

	1999	1998
	(in thousands of dollars)	
Translation services .....	124,135	109,357
Interpretation services .....	1,856	2,279
Termium sales .....	302	452
Other .....	135	156
	<u>126,428</u>	<u>112,244</u>

### 7. Changes in working capital

	1999	1998	Changes
	(in thousands of dollars)		
Current assets .....	19,523	19,316	(207)
Current liabilities .....	8,445	12,038	(3,593)
	<u>11,078</u>	<u>7,278</u>	<u>3,800</u>

### 8. Changes in other assets and liabilities

	1999	1998	Changes
	(in thousands of dollars)		
Other assets .....	15,865	16,351	486
Other liabilities .....	20,293	19,032	1,261
	<u>4,428</u>	<u>2,681</u>	<u>1,747</u>

### 9. Accounts receivable write-off

During the year, outstanding Government of Canada accounts receivable totalling \$352,881 were written off. These accounts were deemed uncollectible thus management agreed in a one time approach to write-off these amounts.

### 10. Write-off of employee departure programs costs

The amount of \$3,015,067 represents costs incurred by Translation Bureau Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

### 11. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund's ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Translation Bureau Revolving Fund.

### 12. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.





# SECTION 2

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Departmental Corporations

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## Atomic Energy Control Board

### MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports the Atomic Energy Control Board's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

A.J. BISHOP, M.D.  
*President*

G.C. JACK  
*Director General of Corporate Services*

Ottawa, Canada  
June 4, 1999

### AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD  
AND THE  
MINISTER OF NATURAL RESOURCES CANADA

I have audited the Statement of Operations of the Atomic Energy Control Board for the year ended March 31, 1999. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 4, 1999

**Atomic Energy Control Board—Continued****STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31**

	1999	1998
	\$	\$
<b>Expenditures</b>		
<b>Operations</b>		
Salaries and employee benefits .....	34,338,373	31,170,659
Professional and special services .....	7,576,176	6,803,170
Accommodation .....	4,380,196	3,881,636
Travel and relocation .....	2,508,376	2,348,793
Furniture and equipment .....	1,683,382	1,393,285
Utilities, materials and supplies .....	972,054	696,850
Communication .....	669,088	796,509
Information .....	500,001	270,972
Board Members' expenses .....	381,064	376,628
Repairs .....	231,455	223,586
Equipment rentals .....	99,018	112,450
Miscellaneous .....	17,747	34,595
	<u>53,356,930</u>	<u>48,109,133</u>
<b>Grants and contributions</b>		
Safeguards Support Program .....	589,138	476,938
Other .....	45,000	91,381
	<u>634,138</u>	<u>568,319</u>
<b>Total expenditures .....</b>	<b>53,991,068</b>	<b>48,677,452</b>
<b>Non-tax revenues</b>		
Licence fees .....	36,486,929	33,551,979
Foreign training (Note 9) .....	712,506	1,700,924
Refunds of previous years' expenditures .....	72,644	93,928
Capital assets disposal .....	6,845	3,618
Design assessment for foreign sales .....		8,203
Miscellaneous .....	2,377	17,428
<b>Total non-tax revenue .....</b>	<b>37,281,301</b>	<b>35,376,080</b>
<b>Net cost of operations (Note 3) .....</b>	<b>16,709,767</b>	<b>13,301,372</b>

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.  
President

G.C. JACK  
Director General of Corporate Services

**NOTES TO THE STATEMENT OF OPERATIONS****1. Authority, objective and operations**

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

The objective of the AECB is to regulate in such a manner that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the Government.

## Atomic Energy Control Board—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on August 21, 1996 and continue to be based on 1992-93 regulatory activities.

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It will replace the *Atomic Energy Control Act*, but will not come into effect until proclamation by order of the Governor in Council, which must await the development and approval of regulations to support the new statute. It is anticipated that this will be completed by late 1999. On proclamation of the new Act, the AECB will become the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment will also provide CNSC compliance inspectors with clearer, fuller powers and will bring penalties for infractions in line with current legislative practices. The CNSC will be empowered to require financial guarantees, and order remedial action in hazardous situations. Responsible parties will be required to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

## 2. Significant accounting policies

The Receiver General for Canada specifies the reporting requirements and standards for departmental corporations. The AECB's most significant accounting policies are as follows:

## (a) Expenditure recognition

Expenditures are recorded on an accrual basis with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

Estimates of amounts for services provided without charge by government departments are included in expenditures.

## (b) Revenue recognition

Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case they are recognized on a straight-line basis over the period of the work performed by the AECB.

Revenue for foreign training is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

## (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

## (d) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditures when disbursed.

## 3. Use of parliamentary appropriations

	1999	1998
	\$	\$
Vote 20—Atomic Energy Control Board .....	46,163,233	42,103,733
Less:		
Frozen allotment * .....	1,463,267	1,106,109
Lapsed .....	1,321,987	1,281,304
	43,377,979	39,716,320
Add: statutory contributions to employee benefit plans .....	5,386,000	4,107,000
Total appropriations used .....	48,763,979	43,823,320
Add: services provided without charge by other government departments:		
Accommodation .....	3,393,974	3,408,932
Employee benefits .....	1,752,790	1,377,000
Other .....	80,325	68,200
	5,227,089	4,854,132
Total expenditures .....	53,991,068	48,677,452
Less: non-tax revenues .....	37,281,301	35,376,080
Net cost of operations .....	16,709,767	13,301,372

\* Funds not available for use in the year.



**Atomic Energy Control Board—Continued****NOTES TO THE STATEMENT OF OPERATIONS—Continued****4. Accounts receivable**

As of March 31, the amounts for accounts receivable are as follows:

	1999	1998
	\$	\$
Licence fees .....	1,454,730	1,214,364
Foreign training .....		304,941
Total accounts receivable .....	1,454,730	1,519,305

**5. Deferred revenues**

As of March 31, 1999, there are unearned licence fees received in the amount of \$22,402,729 (1998 — 17,667,771). As of March 31, 1999, there are unearned foreign training fees received in the amount of \$484,661 (1998 — nil).

**6. Liabilities**

As of March 31, the amounts of liabilities are as follows:

	1999	1998
	\$	\$
Accounts payable and accrued liabilities .....	4,888,874	4,155,016
Salaries payable .....	543,053	1,586,571
Contractors' holdbacks .....	48,138	154,608
Total accounts and salaries payable .....	5,480,065	5,896,195
Vacation pay .....	2,243,165	2,152,180
Employee termination benefits .....	2,455,473	2,340,512
Total other liabilities .....	4,698,638	4,492,692
Total liabilities .....	10,178,703	10,388,887

Liabilities for vacation pay and employee termination benefits are not reflected in the Statement of Operations.

**7. Licences provided free of charge**

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments for the year ended March 31, 1999, amounted to \$2,423,663 (1998—\$2,429,126).

**8. Contingent liabilities**

At March 31, 1999, the AECB was defendant in two lawsuits amounting to \$325,000.

One lawsuit seeks damages of \$250,000 for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years.

The other lawsuit seeks damages of \$75,000 for wrongful dismissal. The claim was dismissed by the Ontario Court of Justice on March 19, 1999 and is now under appeal.

No provision has been made in the accounts for these contingent liabilities. Any settlement resulting from the resolution of either case will be paid from the Consolidated Revenue Fund.

**9. Related party transactions**

The Corporation enters into transactions with other government departments, agencies and Crown corporations, including Atomic Energy of Canada Limited (AECL), in the normal course of business.

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited is the major contractor for this work by virtue of a contract that expired on March 31, 1999, which called for annual payments of up to \$2.3 million a year. For 1999, AECB paid \$237,887 (1998—\$616,252) to AECL under this program.

On behalf of AECL, the AECB continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff over a period of five years ending March 31, 2001. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 1999, the AECB recognized revenue of \$579,905 from this project (1998—\$1,070,537).

**10. Nuclear liability reinsurance account**

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the account. There have been no claims against or payments out of the account since its creation. The balance of the account as at March 31, 1999, is \$548,821 (1998—\$547,321).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1999, is \$590,000,000 (1998—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

**Atomic Energy Control Board—Concluded****NOTES TO THE STATEMENT OF OPERATIONS—  
Concluded****11. Uncertainty due to Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the AECB, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

**REVENUES AND COST OF OPERATIONS BY ACTIVITY  
FOR THE YEAR ENDED MARCH 31**

	1999				1998
	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
<b>Regulatory activities</b>					
Nuclear reactors and heavy water plants .....	25,720,905		25,720,905	29,058,936	26,620,699
Research reactors .....	16,200	149,739	165,939	538,099	584,257
Nuclear research and test establishments .....	3,103,335		3,103,335	4,129,296	2,983,190
Uranium mines .....	2,162,767		2,162,767	3,417,106	3,111,417
Nuclear fuel facilities .....	872,250		872,250	1,125,905	806,075
Prescribed substances .....	92,096	5,347	97,443	187,435	79,177
Accelerators .....	119,420	276,935	396,355	756,047	447,169
Radioisotopes .....	3,319,931	1,861,221	5,181,152	9,297,772	8,433,035
Transportation .....	122,025	14,059	136,084	369,475	446,543
Waste management and decommissioning .....	930,260	114,300	1,044,560	1,774,795	1,504,575
Dosimetry .....	27,740	2,062	29,802	185,364	85,143
Import/export .....				497,430	443,569
	36,486,929	2,423,663	38,910,592	51,337,660	45,544,849
<b>Non-regulatory activities</b>					
Design assessment for foreign sales .....					5,508
Foreign training .....	712,506		712,506	849,113	1,521,663
Other .....	81,866		81,866	1,804,295	1,605,432
	794,372		794,372	2,653,408	3,132,603
<b>Total .....</b>	<b>37,281,301</b>	<b>2,423,663</b>	<b>39,704,964</b>	<b>53,991,068</b>	<b>48,677,452</b>

# Canada Employment Insurance Commission

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

CLAIRE M. MORRIS  
*Chairperson*

SERGE RAINVILLE  
*Senior financial officer*

July 23, 1999

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Expenditures</b>		
Human Resources Investment and Insurance Program		
Human resources investment .....	2,755,329	2,418,899
Employment insurance .....	615,590	601,273
HRCC management and joint services .....	247,906	219,757
	3,618,825	3,239,929
Corporate Services Program		
Corporate services .....	408,117	346,409
<b>Total of expenditures .....</b>	<b>4,026,942</b>	<b>3,586,338</b>
<b>Revenues</b>		
Revenues credited to the vote		
Recovery of Employment Insurance		
Account administrative costs .....	1,115,070	1,139,165
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures .....	168,194	204,200
Proceeds from the disposal of surplus		
Crown assets .....	406	350
Proceeds from sales .....	25	
Services fees .....	22	42
Privileges, licences and permits .....		161
<b>Other revenues</b>		
Recovery of employee benefit cost E.I. ....	85,066	85,396
Other .....	68,815	13,986
Government annuities surplus .....	7,609	
Employment Insurance fines .....	607	919
	330,744	305,054
<b>Total of revenues .....</b>	<b>1,445,814</b>	<b>1,444,219</b>
<b>Net cost of operations .....</b>	<b>2,581,128</b>	<b>2,142,119</b>

# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

**Corporate Services Program**—To provide executive direction, policy development and management support services to the Department.

**Human Resources Investment and Insurance Program**—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

#### (b) Revenue recognition

Revenue is recorded on a cash basis, in accordance with the government's accounting policies.

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (d) Amounts estimated

Estimates of amounts for services provided without charge from other government departments are included in expenditures.

#### (e) Refunds of previous year's expenditures

Refunds of previous year's expenditures are recorded as revenues when received and are not deducted from expenditure.

### 3. Parliamentary appropriations

#### CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	1999	1998
Human Resources Investment and Insurance Program		
Vote 5 .....	224,845	142,672
Lapsed .....	3,795	3,304
	221,050	139,368
Vote 10 .....	1,439,940	1,412,228
Lapsed .....	70,804	145,963
	1,369,136	1,266,265
Statutory contributions to employee benefit plans .....	107,731	97,456
Statutory contributions to private collection agencies .....	24,936	
Statutory civil service insurance actuarial liability adjustment .....	313	309
Statutory retirement benefits to annuities agents' pensions .....	29	29
Statutory actuarial deficit government annuities .....		54,608
	133,009	152,402
Total program .....	1,723,195	1,558,035
Corporate Services Program		
Vote 1 .....	90,181	70,561
Lapsed .....	5,015	2,094
	95,196	72,655
Statutory contributions to employee benefit plans .....	27,491	21,420
Statutory spending of proceeds from the disposal of surplus Crown assets .....	361	422
Statutory refunds of amounts credited to revenues in previous years .....	(80)	11
	27,772	21,853
Total program .....	122,968	94,508
Total use of appropriations .....	1,846,163	1,652,543



# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### 4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Employment Insurance Act*, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	1999	1998
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services Program		
Miscellaneous	138	68
Secondments	62	68
	200	136
Outside parties		
Employment and insurance		
Default Canada student loans subrogated to the Crown	2,095,312	1,876,212
Employment Insurance benefit overpayments	370,817	371,646
Employment Insurance section 33	215,758	209,432
Employment benefit repayments	156,782	
Other programs	7,945	13,497
CJS developmental use of		
E.I. funds	6,936	2,273
Employment Insurance fines	5,866	6,647
Development assistance benefit	4,530	
E.I. employer penalties	3,526	2,346
TAGS	2,009	89
E.I. chargeback	551	171
Social assistance recipients	455	170
Labour adjustment benefits	385	475
Transfer to provinces - EI Part II -		
Over contribution	358	
Youth training option program	319	25
FRA - Overpayments	289	
Outreach program	124	14
Post-secondary education	97	1,001
Administration expenses - EI Part II -		
Over contribution	90	
Community futures	68	2
	2,872,217	2,484,000
Corporate Services Program		
Miscellaneous	588	1
Secondments	392	680
Salary overpayments	88	38
	1,068	719
Total	2,873,485	2,484,855

### 5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts:

#### (a) Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

## TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1999	1998
Receipts and other credits		
Premiums—Employers and employees	19,704	19,151
Penalties	52	53
Interest earned	764	364
	20,520	19,568
Payments and other charges		
Benefits	11,952	11,872
Administration costs	1,360	1,321
	13,312	13,193
Net increase or (decrease)	7,208	6,375
Add: balance at beginning of year	12,868	6,493
Balance at end of year	20,076	12,868



## Canada Employment Insurance Commission—Continued

### NOTES TO THE STATEMENT OF OPERATIONS—Continued

#### (b) Government Annuities Account

This Account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The Account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenues to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

#### TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1999	1998
Balance as at April 1 .....	623,877	664,415
Receipts and other credits		
Interest from Canada .....	40,756	43,463
Premiums .....	98	102
Other .....	98	80
	40,952	43,645
Payments and other charges		
Annuity payments .....	75,056	78,500
Premium refunds .....	409	550
Unclaimed annuities .....	564	511
	76,029	79,561
Net increase or (decrease) .....	(35,077)	(35,916)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid .....	(2,986)	(4,622)
Balance as at March 31 .....	585,814	623,877

#### (c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible government employees who were engaged in selling government annuities to the public. During the year no interest was credited to the Account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$2,780 and payments from the Account amounted to \$0.

#### TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	1999	1998
	\$	\$
Balance as at April 1 .....	21,947	19,362
Receipts and other credits .....	2,780	2,585
Net increase or (decrease) .....	2,780	2,585
Balance as at March 31 .....	24,727	21,947

#### (d) Civil service insurance fund

This fund was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to subsection 62(2) of the *Public Service Superannuation Act*.

The Civil service insurance fund has been transferred to the Department of Human Resources Development of Canada during the 1997-98 financial exercise. The financial transactions were reported in the previous years by the Office of the Superintendent of Financial Institutions.

During the year, receipts and other credits consisted of premiums of \$6,414 and, an amount of \$312,818 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1998. Payments and other charges consisted of death benefits, \$531,613; cash surrender value, \$8,068; annuities, \$21,798; and premium refunds, \$74.

# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND (in thousands of dollars)

	1999	1998
Balance at beginning of the exercise .....	8,915	9,254
Receipts and other credits		
Premiums .....	6	8
Payments and other charges		
Death benefits .....	532	619
Cash surrender value .....	8	13
Annuities .....	22	24
	562	656
Net increase or (decrease) .....	(556)	(648)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999 .....	313	309
Balance at end of year .....	8,672	8,915

#### 6. Contingent liabilities

Twenty-two claims totalling \$33,399,436 have been brought against the Canada Employment Insurance Commission: four for breach of contract (three by private citizens and one by a private organization), one for Charter of Rights violation (by a private citizen), two for defamation damages (one by a private citizen and one by a private organization), one for educational entitlement damages (by an aboriginal tribe), two for entitlement damages (by a private citizen), three for general damages (two by private citizens, one by a former employee), one for harassment damages (by a former employee), one miscellaneous (by a private citizen), three for negligence damages (one by a former employee, one by a private citizen and one by an employee) and, four for unjust dismissal (by former employees).

#### 7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

### CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Disbursements		
Human Resources Investment and Insurance Program		
Employment Insurance benefits .....	11,951,546	11,871,708
Human resources investment .....	2,755,329	2,418,899
Employment Insurance .....	691,619	680,834
HRCC management and joint services .....	247,906	219,757
Adjustment to the Employment Insurance administration cost .....	124,551	
Civil service insurance - Payments and other charges .....	561	656
Corporate Services Program		
Corporate services .....	456,142	401,623
	16,227,654	15,593,477
Receipts		
Employment Insurance premiums .....	19,756,263	19,204,244
Employment Insurance interest - Revenues .....	764,094	363,828
Refunds of previous years' expenditures .....	168,194	204,200
Annuity interest, etc. ....	40,955	43,648
Net adjustment to the Employment Insurance administration cost .....	6,295	4,561
Proceeds from the disposal of surplus Crown assets .....	406	350
Civil service insurance - Receipts and other credits .....	319	7
Proceeds from sales .....	25	
Services fees .....	22	42
Privileges, licences and permits .....		161
Other revenues		
E.I. EBP recovery .....	85,066	85,396
Other .....	68,815	13,986
Government annuities surplus .....	7,609	
Employment Insurance fines .....	607	919
	20,898,670	19,921,342
Net cost of operations .....	(4,671,016)	(4,327,865)

# Canada Employment Insurance Commission—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS— Concluded

### RECONCILIATION TO USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Increase in Employment Insurance surplus .....	7,208,365	6,374,359
Revenues credited to non-tax revenues related to appropriations .....	330,744	305,054
Adjustment to the Annuities Account .....		54,608
Annuities Account—Actuarial surplus (deficit) .....	(2,986)	4,622
Increase in the annuities pension agents .....	3	3
Decrease in the civil service insurance fund .....	(555)	(649)
Net adjustment of EBP .....	32,773	19,120
Decrease in unpaid annuities .....	32,091	31,294
Use of appropriations .....	7,600,435	6,788,411

# Canadian Centre for Management Development

## MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD

*Director, Finance and Administration  
(Senior Full-time Financial Officer)*

CAROLE JOLICOEUR

*Director General, Program Services  
(Senior Financial Officer)*

June 18, 1999

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenditures		
Salaries and employee benefits .....	6,268,786	7,694,379
Professional and special services .....	6,433,597	4,210,596
Transportation and communications .....	680,620	651,002
Information .....	251,975	192,538
Furniture and equipment .....	836,817	476,547
Utilities, materials and supplies .....	367,294	345,537
Rentals .....	87,399	136,680
Repairs and maintenance .....	163,643	110,137
Transfer payments .....	175,000	146,000
Other subsidies and payments .....	4,765	9,010
	15,269,896	13,972,426
Less: recovery of costs (subsection 29.1(1) of the <i>FAA</i> ) .....	4,473,686	3,642,376
Net cost of operations (Note 3) .....	10,796,210	10,330,050

The accompanying notes are an integral part of this statement.



## Canadian Centre for Management Development—Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II to the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respond its revenues pursuant to subsection 29.1(1) of the *Financial Administration Act*.

#### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

##### (a) Expenditure recognition

All expenditures are recorded on the accrued basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

##### (b) Revenue recognition

Revenue is recorded on the cash receipts basis.

##### (c) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

#### 3. Parliamentary appropriation

	1999	1998
	\$	\$
Canadian Centre for Management Development Vote 5 .....	9,388,000	9,082,000
Supplementary Estimates (B and C) .....	916,350	412,150
	10,304,350	9,494,150
Lapsed .....	711,140	462,100
	9,593,210	9,032,050
Expenditures pursuant to subsection 29.1(1) of the <i>FAA</i> .....	4,473,686	3,642,376
Equivalent revenues pursuant to subsection 29.1(1) of the <i>FAA</i> .....	(4,473,686)	(3,642,376)
Contributions to employee benefit plans .....	1,203,000	1,298,000
Net cost of operations .....	10,796,210	10,330,050



# Canadian Centre for Occupational Health and Safety

## MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives, which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG

*President and Chief Executive Officer*

BONNIE EASTERBROOK, CGA

*Manager, Finance/Senior Financial Officer*

June 4, 1999

## AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR  
OCCUPATIONAL HEALTH AND SAFETY  
AND  
THE MINISTER OF LABOUR

I have audited the Statement of Operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1999. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 4, 1999

# **Canadian Centre for Occupational Health and Safety—Continued**

## **STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31**

	1999	1998
	\$	\$
<b>Expenditures</b>		
<b>Operations</b>		
Salaries and employee benefits .....	4,192,238	4,431,222
Employee termination benefits .....	162,181	44,945
Professional and special services .....	879,778	717,516
Accommodation .....	320,160	320,160
Utilities, materials and supplies .....	299,177	190,427
Information .....	273,978	261,595
Capital assets .....	225,819	162,676
Transportation and communications .....	192,923	263,426
Purchased repair and upkeep .....	69,538	63,966
Rentals .....	40,299	49,214
	<u>6,656,091</u>	<u>6,505,147</u>
<b>Administration</b>		
Salaries and employee benefits .....	199,541	179,700
Travel .....	26,364	23,287
Governors and committees .....	10,980	11,869
Professional and special services .....	4,494	3,898
Utilities, materials and supplies .....	702	553
	<u>242,081</u>	<u>219,307</u>
<b>Total expenditures .....</b>	<b>6,898,172</b>	<b>6,724,454</b>
<b>Non-tax revenues</b>		
Revenues credited to the vote (Notes 3, 8 and 9)		
Proceeds from sales .....	3,066,438	3,123,940
Cost recoveries .....	1,172,868	1,102,465
	<u>4,239,306</u>	<u>4,226,405</u>
Refunds of previous year's expenditures .....		2,840
Proceeds from the disposal of surplus Crown assets .....	448	371
<b>Total non-tax revenues .....</b>	<b>4,239,754</b>	<b>4,229,616</b>
<b>Net cost of operations (Note 4) .....</b>	<b>2,658,418</b>	<b>2,494,838</b>

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON

*Chairperson*

BONNIE EASTERBROOK, CGA

*Manager, Finance/Senior Financial Officer*

S. LEN HONG

*President and Chief Executive Officer*

## **NOTES TO THE STATEMENT OF OPERATIONS**

### **1. Authority and purpose**

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenues and by a budgetary lapsing appropriation.

### **2. Significant accounting policies**

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### **(a) Expenditure recognition**

All expenditures are recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

#### **(b) Revenue recognition**

Revenue is recorded on the cash receipts basis.

#### **(c) Capital purchases**

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### **(d) Refunds of previous years' expenditures**

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

#### **(e) Foreign currency translation**

Revenues and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

#### **(f) Services provided without charge**

Estimates of amounts for services provided without charge from government departments are included in expenditures.

#### **(g) Pension plan**

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

# Canadian Centre for Occupational Health and Safety—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### 3. Revenues credited to the vote

	1999	1998
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc	1,994,009	2,149,841
Subscription—Specialty discs	682,058	733,002
CCINFOWeb	260,759	102,079
Single copy publications	84,049	94,765
Diskette based products	27,808	32,981
Products for resale	9,025	
Memberships	5,406	7,275
Other	3,324	3,997
	<u>3,066,438</u>	<u>3,123,940</u>
Cost recoveries:		
Technical services	691,953	589,913
Inquiries services	454,000	480,400
Travel expenses	26,915	32,152
	<u>1,172,868</u>	<u>1,102,465</u>
	<u>4,239,306</u>	<u>4,226,405</u>

### 4. Parliamentary appropriations

	1999	1998
	\$	\$
Human Resources Development—		
Vote 35	1,022,000	1,356,000
Human Resources Development—		
Vote 35A		339,298
Human Resources Development—		
Vote 35B	874,505	526,000
Human Resources Development—		
Vote 35C	462,758	
	<u>2,359,263</u>	<u>2,221,298</u>
Amount lapsed	21,955	52,303
	<u>2,337,308</u>	<u>2,168,995</u>
Collection agency fees	579	3,665
Spending of proceeds from the disposal of surplus Crown assets	819	929
Total use of appropriations	<u>2,338,706</u>	<u>2,173,589</u>
Add:		
Services provided without charge by other government departments	320,160	324,460
Less: non-tax revenues other than revenues credited to the vote	448	3,211
Net cost of operations	<u>2,658,418</u>	<u>2,494,838</u>

### 5. Crown capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and the following supplemental information reflects historical cost and amortization if the assets were amortized over their useful lives. Capital assets are amortized using the straight-line method over 5 years.

Crown capital assets at cost	March 31, 1998	Acquisitions	Disposal	March 31, 1999
	\$	\$	\$	\$
Computer equipment	1,926,716	124,329	121,124	1,929,921
Furniture and equipment	833,945	101,490	63,805	871,630
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,396,053</u>	<u>225,819</u>	<u>184,929</u>	<u>3,436,943</u>
Accumulated amortization	March 31, 1998	Amortization	Disposal	March 31, 1999
	\$	\$	\$	\$
Computer equipment	1,656,422	93,370	120,923	1,628,869
Furniture and equipment	816,584	13,147	63,761	765,970
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,108,398</u>	<u>106,517</u>	<u>184,684</u>	<u>3,030,231</u>

### 6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	1999	1998
	\$	\$
Outside parties	359,508	359,341
Government of Canada	15,269	53,157
	<u>374,777</u>	<u>412,498</u>

The revenues associated with the accounts receivable are not reflected in the Statement of Operations.

# Canadian Centre for Occupational Health and Safety—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS— Concluded

### 7. Liabilities

	1999	1998
	\$	\$
(a) Recorded liabilities		
Accounts payables and accrued charges	760,312	392,006
Accrued salaries and employee benefits	24,725	165,837
	<u>785,037</u>	<u>557,843</u>
(b) Other liabilities		
Vacation pay	234,925	237,942
Employee termination benefits	935,254	923,376
	<u>1,170,179</u>	<u>1,161,318</u>
(c) Prepayment on products		
Outside parties	147,453	158,640
Government of Canada	5,500	6,225
	<u>152,953</u>	<u>164,865</u>

The costs represented by the accounts payable and accrued salaries and benefits are reflected in the Statement of Operations.

The costs associated with other liabilities are not included in the Statement of Operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These prepayments are recorded as revenues credited to the vote in the Statement of Operations.

### 8. Related party transactions

The revenues credited to the vote includes \$234,914 (1998—\$263,291) from transactions with various Canadian government departments.

### 9. Specified Purpose Account – IDRC Pan Asia Research and Development Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre. In the first phase of the project, the Centre will distribute various grants

totaling \$300,000 to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

Revenues collected by CCOHS to administer the funds are recorded as cost recoveries.

Project funds received during the year	\$300,000
Grants made to recipients	(64,700)
Administrative expenses charged	<u>(5,026)</u>
Balance of fund, as at March 31, 1999	<u>\$230,274</u>

### 10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 1998-99 (\$500—1997-98) leaving donations on hand at the end of March 1999 at \$81,021. These funds are recorded in a special account in Consolidated Revenue Fund.

### 11. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the Year 2000 as 1900 or some other date, resulting in errors when information using Year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.



## Canadian Food Inspection Agency

### MANAGEMENT RESPONSABILITY FOR FINANCIAL REPORTING

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statement and Annual Report. These reports are legislated requirements as per section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2.

Management is responsible for the integrity and objectivity of the information in this financial statement. Some of the information in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Agency intends, as stipulated under section 31 of the *Canadian Food Inspection Agency Act*, to maintain its accounting records according to generally accepted accounting principles. However, proclamation of section 31 has been deferred. It is management's intention to seek Governor-in-Council approval to have section 31 proclaimed for the fiscal year 1999-2000.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statement.

Approved by:

RONALD L. DOERING  
President

J. JONES  
A/Comptroller

August 20, 1999

### AUDITOR'S REPORT

TO THE CANADIAN FOOD INSPECTION AGENCY  
AND THE  
MINISTER OF AGRICULTURE AND AGRI-FOOD CANADA

I have audited the Statement of Operations of the Canadian Food Inspection Agency for the year ended March 31, 1999. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Agency for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

I wish to draw to your attention that section 31 of the *Canadian Food Inspection Agency Act*, which requires the Agency to prepare financial statements in accordance with generally accepted accounting principles, has not yet been proclaimed. As disclosed in Note 2 of the financial statement, management is working towards the adoption of generally accepted accounting principles for the year ending March 31, 2000.

Sheila Fraser, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
August 20, 1999



# Canadian Food Inspection Agency— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998 Restated Note 3
Expenditures:		
Operating and administration:		
Salaries and employee benefits .....	266,712	245,634
Employee termination benefits .....	5,678	17,230
Professional and special services .....	22,515	17,459
Travel and relocation .....	14,698	14,452
Utilities, materials and supplies .....	13,927	16,005
Accommodation (Note 3) .....	13,114	17,283
Furniture and equipment .....	10,764	10,373
Repairs .....	3,823	4,908
Communication .....	3,778	4,595
Information .....	1,512	1,908
Equipment rentals .....	1,125	1,114
Miscellaneous .....	412	218
	358,058	351,179
Grants and contributions:		
Compensation payments (Note 11) .....	3,391	2,843
Other .....	24	125
	3,415	2,968
Total expenditures .....	361,473	354,147
Non-tax revenues:		
Fees, permits and certificates:		
Inspection fees .....	37,867	32,524
Registrations, permits, certificates .....	6,543	5,125
Establishment licence fees .....	2,566	2,025
Grading .....	226	303
Miscellaneous fees and services .....	2,508	1,936
	49,710	41,913
Capital assets disposal .....	472	405
Refunds of previous years' expenditures .....	393	655
Interest on overdue accounts .....	126	69
Administrative monetary penalties .....	90	104
	1,081	1,233
Total non-tax revenues .....	50,791	43,146
Net cost of operations (Note 4) .....	310,682	311,001

Contingencies (Note 9).

The accompanying notes are an integral part of this statement.

Approved by:

RONALD L. DOERING  
PresidentJ. JONES  
A/Comptroller

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Canadian Food Inspection Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders' Rights Act*, *Plant Protection Act*, *Seeds Act*, the *Consumer Packaging and Labelling Act* as it relates to food, and the enforcement of the *Food and Drugs Act* as it relates to food.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments and employee benefits are authorized by separate statutory authorities. Non-tax revenues collected, including inspection fees, registration, permit, and certificate issuance, are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established for departmental corporations by the Receiver General for Canada.

Section 31 of the *Canadian Food Inspection Agency Act*, which requires the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), has not yet been proclaimed. Management is working towards the preparation of GAAP financial statements for the year ending March 31, 2000.

# Canadian Food Inspection Agency— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— Continued

The most significant accounting policies are as follows:

### (a) Expenditure recognition

Expenditures are recorded on an accrual basis, with the exception of employee termination benefits and accumulated vacation pay which are recorded on a cash basis.

### (b) Revenue recognition

Non-tax revenues are recorded on a cash basis.

### (c) Capital expenditures

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

### (d) Services provided without charge by other government departments

Estimates of amounts for services provided without charge by other government departments are included in expenditures.

### (e) Contributions to Superannuation Plan

The Agency's employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute equally to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total obligation of the Agency to the Plan.

## 3. Prior period adjustment – Correction in 1998 Statement of Operations

The 1998 Statement of Operations did not include all estimated costs of accommodation provided without charge by Public Works and Government Services Canada (PWGSC) for facilities that were occupied by the Agency. The amount of these excluded costs is estimated to be \$8,387,000.

The 1998 Statement of Operations has been restated to include the above costs. The effect of this restatement is to increase accommodation expenditures and the net cost of operations by \$8,387,000. In Note 4, services provided without charge by other government departments – accommodation for 1998 has also been increased by \$8,387,000.

## 4. Parliamentary appropriations

	1999	1998 Restated Note 3
	(in thousands of dollars)	
Vote:		
Vote 20 - Operating expenditures .....	298,318	301,439
Vote 25 - Capital expenditures .....	11,507	11,247
Statutory compensation payments .....	3,391	2,843
	313,216	315,529
Add: statutory contributions to employee benefit plans .....	45,188	34,636
	358,404	350,165
Less:		
Reduction in appropriation available due to shortfall in revenues credited to the vote .....		15,621
Amount lapsed .....	22,503	4,530
Total appropriations used .....	335,901	330,014
Add: services provided without charge by other government departments:		
Employee benefits .....	15,274	13,637
Accommodation (Note 3) .....	10,198	10,198
Other .....	100	298
	25,572	24,133
Less: non-tax revenues .....	50,791	43,146
Net cost of operations .....	310,682	311,001

## 5. Accounts receivable

As at March 31, 1999, the Agency has current accounts receivable from outside parties relating to its normal service activities.

	1999	1998
	(in thousands of dollars)	
Inspection fees .....	6,039	6,367
Grading .....	19	9
Miscellaneous fees and services .....		6
	6,058	6,382
Less: allowance for doubtful accounts .....	350	380
	5,708	6,002

Revenues associated with these accounts receivable are not reflected in the Statement of Operations.

# **Canadian Food Inspection Agency— Continued**

## **NOTES TO THE STATEMENT OF OPERATIONS— Continued**

### 6. Liabilities

As at March 31, 1999, the Agency has liabilities of the following amounts:

	1999	1998
	(in thousands of dollars)	
Accounts payable and accrued liabilities.....	22,652	29,164
Salaries payable.....	4,655	5,454
Contractors' holdbacks.....	73	35
	27,380	34,653
Vacation pay.....	13,459	10,730
Employee termination benefits.....	24,098	22,558
	64,937	67,941

The costs associated with accounts payable and accrued liabilities, salaries payable and contractors' holdbacks are reflected in the Statement of Operations.

The costs associated with the liabilities for vacation pay and employee termination benefits are not reflected in the Statement of Operations. These costs are recognized when paid (Note 2a). These liabilities represent an obligation of the Agency that are normally funded through the Treasury Board.

### 7. Year 2000 loan

In order to meet the Agency's requirements with respect to government-wide mission critical systems, the Agency has negotiated a loan fund with the Treasury Board in the amount of \$15.4 million. For 1999, the Agency received the authority to spend \$11.2 million against the fund which is reflected in the total amount disclosed for Vote 20 – Operating expenditures in Note 4 to the Statement of Operations. The fund will be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components which are not Year 2000 compliant.

As at March 31, 1999, the Agency had drawn \$7.4 million against its fund.

The terms and conditions call for the amounts advanced to bear no interest and be repayable in three equal annual instalments beginning in the fiscal year 2001-2002.

### 8. Capital expenditures

Capital assets including land, buildings, laboratories and equipment, were transferred from Agriculture and Agri-Food Canada, Health Canada and Fisheries and Oceans Canada at the time of the Agency's creation.

During the year, the Agency incurred capital expenditures which have been charged to operating expenditures as follows:

	1999	1998
	(in thousands of dollars)	
Furniture and equipment.....	2,801	2,850
Accommodation.....	1,789	6,138
Professional and special services.....	633	200
Travel and relocation.....	174	368
Utilities, materials and supplies.....	59	193
Information.....	10	15
	5,466	9,764

### 9. Contingencies

The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. At March 31, 1999, the total amount of claims is estimated at \$175.6 million (1998 - \$168.2 million). Settlements, if any, that may be made with respect to these actions, are expected to be accounted for as an operating expenditures when paid.

### 10. Specified purpose account

The Agency conducts joint projects with outside organizations related to food inspection and animal and plant health. Funds received from the outside organizations are administrated by the Agency through a specified purpose account held in the Consolidated Revenue Fund. The transactions of the specified purpose account are not reflected in the Statement of Operations.

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year.....	733	751
Add: receipts.....	1,214	1,531
Less: expenditures incurred.....	936	1,549
Balance, end of year.....	1,011	733

### 11. Compensation payments

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. Actual expenditures for compensation payments for the year were as follows:

	1999	1998
	(in thousands of dollars)	
Health of animals.....	3,391	2,843

## Canadian Food Inspection Agency— Concluded

### NOTES TO THE STATEMENT OF OPERATIONS— Concluded

#### 12. Advisory board

Pursuant to section 10 of the *Canadian Food Inspection Act*, the Minister of Agriculture and Agri-Food has appointed an advisory board to advise the Minister on any matter within the responsibility of the Agency. Direct expenditures relating to the board's activities for the year amounted to \$45,992 (1998 – \$14,000) and are included in the Statement of Operations.

#### 13. Related party transactions

Through common ownership, the Agency is related to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business.

#### 14. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Agency, including those related to the efforts of other government departments and agencies, customers, suppliers, or other third parties, will be fully resolved.

#### 15. Comparative figures

Certain figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for 1999.



## Canadian Polar Commission

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

MICHAEL ROBINSON  
*Chairperson*

June 16, 1999

### AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE  
CANADIAN POLAR COMMISSION  
AND THE  
MINISTER OF INDIAN AFFAIRS AND NORTHERN  
DEVELOPMENT

I have audited the Statement of Operations of the Canadian Polar Commission for the year ended March 31, 1999. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 16, 1999



# Canadian Polar Commission—Concluded

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Operating expenditures		
Salaries and employee benefits .....	408,259	492,048
Professional and special services .....	133,499	138,486
Travel and relocation .....	104,561	110,490
Accommodation .....	80,867	80,568
Office expenses and equipment .....	61,501	38,949
Settlement of Canadian Human Rights		
Commission complaint .....	60,000	
Printing and publishing .....	31,992	33,770
Contributions .....	19,730	18,000
Honoraria to board members .....	16,350	16,913
Telephone and telecommunications .....	14,527	18,897
Materials and supplies .....	12,667	6,644
Postage and courier service .....	8,450	13,131
Advertising .....	3,944	366
Cost of operations (Note 3) .....	956,347	968,262

The accompanying notes are an integral part of this statement.

## NOTES TO THE FINANCIAL STATEMENT

### 1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures is funded by a budgetary lapsing authority.

### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

#### (b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

### 3. Parliamentary appropriations

	1999	1998
	\$	\$
Indian Affairs and Northern		
Development—Vote 50 .....	858,000	860,000
Treasury Board—Vote 5 .....		63,936
Supplementary Estimates (A) .....	42,100	11,977
	900,100	935,913
Lapsed .....	30,753	36,651
	869,347	899,262
Statutory contributions to employee		
benefit plans .....	87,000	69,000
Total use of appropriations .....	956,347	968,262

### 4. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Commission, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

## Canadian Transportation Accident Investigation and Safety Board

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent in all material respects with this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which give due considerations to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion on the fairness of the financial statement. This opinion is appended to the financial statement.

Approved by:

KEN JOHNSON

*Executive Director  
Senior Financial Officer*

JEAN L. LAPORTE, CGA

*Chief, Finance, Planning and Administration  
Senior Full-Time Financial Officer*

July 29, 1999

### AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION  
ACCIDENT INVESTIGATION AND SAFETY BOARD  
AND TO THE  
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1999. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
September 3, 1999

# Canadian Transportation Accident Investigation and Safety Board—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Expenditures (Note 8)		
Investigation operations		
Salaries and employee benefits	25,263	13,164
Employee termination benefits	39	499
Professional and special services	8,425	1,080
Rentals	6,899	49
Utilities, materials and supplies	4,316	384
Transportation and communications	3,544	1,268
Construction and/or acquisition of machinery and equipment	1,594	243
Accommodation	1,365	1,504
Purchased repair and upkeep	1,040	203
Construction and/or acquisition of land, buildings and works	18	331
Information	10	21
Other	7	8
	52,520	18,754
Corporate services		
Salaries and employee benefits	3,429	3,072
Employee termination benefits	53	109
Professional and special services	1,427	1,503
Construction and/or acquisition of machinery and equipment	642	423
Transportation and communications	604	545
Information	445	232
Purchased repair and upkeep	368	161
Utilities, materials and supplies	288	280
Accommodation	271	351
Construction and/or acquisition of land, buildings and works	167	71
Rentals	109	10
	7,803	6,757
Total expenditures	60,323	25,511
Non-tax revenues		
Proceeds from sales	15	14
Refunds of previous years' expenditures	10	10
Service fees	1	7
	26	31
Net cost of operations (Note 4)	60,297	25,480

The accompanying notes are an integral part of this statement.

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority; employee benefits are authorized by statutory authorities.

### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave which are recorded on a cash basis. Termination benefits related to the Government downsizing incentive programs are in the accounts of CTAISB. This estimated amount is recorded in the year of the signing of the termination agreement with the employee.

#### (b) Revenue recognition

Revenues are recorded on a cash basis.

#### (c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.



# Canadian Transportation Accident Investigation and Safety Board—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### (d) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

### (e) Services provided without charge by other government departments

Estimated amounts for services provided without charge by other government departments are included in operating expenditures.

### 3. Changes in financial statement presentation

The grouping of expenditures in the Statement of Operations has been revised to show financial results on the basis of the approved CTAISB Planning, Reporting and Accountability Structure. This presentation structure is also used in the Main Estimates documents. Comparative figures have been reclassified to conform with the presentation adopted in the current year. The Administration grouping has been renamed Corporate Services. Expenditures of the Board of \$871,157 (1998: \$772,594), previously shown as a separate grouping, are now combined under Investigation Operations. Expenditures incurred by the Communications and Informatics Divisions of \$3,422,092 (1998: \$3,115,439) were previously included under Operations, whereas they are now included under Corporate Services.

### 4. Parliamentary appropriations

	1999	1998
	(in thousands of dollars)	
Privy Council—Vote 15 .....	18,917	19,523
Supplementary—Vote 15b .....	8,173	1,047
Supplementary—Vote 15c (Note 8) .....	28,736	
	55,826	20,570
Lapsed .....	1,746	467
	54,080	20,103
Spending of proceeds from the disposal of surplus Crown assets .....	17	10
Statutory contributions to employee benefit plans .....	3,243	2,584
Use of appropriation .....	57,340	22,697
Add:		
- Adjustment for new collective agreements .....	316	
- Services provided without charge by other government departments (Note 6) .....	2,667	2,814
Deduct: non-tax revenues .....	26	31
Net cost of operations .....	60,297	25,480

### 5. Contractual obligations

As at March 31, 1999, the CTAISB has entered into long-term leases with the Department of National Defence for the provision of goods and services with a total value of \$2,138,977, of which there is an outstanding value of \$2,055,377 at year-end. The current year's expense related to these contracts amounts to \$83,600 and the future minimum payments related to these contracts are as follows:

	2000	2001
	(in thousands of dollars)	
Lease of aircraft hangar at CFB		
Shearwater .....	250	167
Lease of CFAV Endeavor .....	1,001	
Lease of Deep Seabed Intervention System .....	637	
	1,888	167

### 6. Services provided without charge by other departments

The table below summarizes the services provided by other departments without charge to the CTAISB:

	1999	1998
	(in thousands of dollars)	
Public Works and Government Services		
Canada (accommodation, accommodation alteration and other services) .....	1,636	1,868
Treasury Board (employer's contributions to the health insurance plan) .....	970	866
Human Resources Development Canada (administration of workers' compensation) .....	40	67
Auditor General of Canada (audit services) .....	21	13
	2,667	2,814

## Canadian Transportation Accident Investigation and Safety Board—Concluded

### NOTES TO THE STATEMENT OF OPERATIONS—Concluded

#### 7. Specified purpose account

The Flight Recorder Software Systems Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired under licence a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancement. These receipts and disbursements are not included in the Statement of Operations of the CTAISB.

	1999	1998
	(in thousands of dollars)	
Opening balance.....	189	98
Receipts.....	134	211
Disbursements.....	(167)	(120)
Closing balance.....	156	189

#### 8. Expenditures related to the Swissair Flight 111 accident investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation.

The expenditures relating to the investigation are included in the Statement of Operations and are detailed in Table 1 below. These expenditures include direct costs incurred by the CTAISB and additional costs incurred by other government departments and agencies in support of the CTAISB's investigation. The supplementary funding received by the CTAISB also covered the additional costs incurred by these departments and agencies. Table 2 shows the amounts reimbursed to these entities by the CTAISB for the current year. The investigation is ongoing and additional expenditures are expected in future years.

Various other activities relating to the accident, such as search and rescue operations, were conducted by a number of departments. The costs of these activities are not disclosed in the CTAISB's Statement of Operations but in the accounts of the respective organizations.

	1999
	(in thousands of dollars)
TABLE 1	
Expenditures relating to the investigation of the Swissair accident (including services provided by other government departments and agencies)	
Salaries and employee benefits .....	10,767
Professional and special services.....	7,357
Rentals.....	6,920
Utilities, materials and supplies .....	3,940
Transportation and communications .....	2,436
Construction and/or acquisition of machinery and equipment .....	1,167
Purchased repair and upkeep .....	987
Information .....	247
Construction and/or acquisition of land, buildings and works .....	167
Other .....	4
Total.....	33,992

	1999
	(in thousands of dollars)
TABLE 2	
Amounts reimbursed for services provided by other government departments and agencies relating to the investigation	
National Defence .....	10,777
Fisheries and Oceans .....	8,506
Royal Canadian Mounted Police .....	5,252
Others .....	1,787
Total.....	26,322

#### 9. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the CTAISB including those related to the efforts of suppliers, the federal government or other third parties, will be fully resolved.



**Director of Soldier Settlement**

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

**Director, Veterans' Land Act**

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE  
*PUBLIC ACCOUNTS OF CANADA.*

**Fisheries Prices Support Board**

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE  
*PUBLIC ACCOUNTS OF CANADA.*

## Medical Research Council

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 3 of the statement, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of the government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

ALAIN GÉLINAS

*Manager, Finance and Administration*

GUY D'ALOISIO

*Director, Corporate Services*

June 30, 1999

### AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL  
AND  
THE MINISTER OF HEALTH

I have audited the Statement of Operations of the Medical Research Council for the year ended March 31, 1999. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 3 to the financial statement.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 30, 1999

## Medical Research Council—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	1999	1998
<b>Expenditures</b>		
Grants and scholarships (see Schedule)		
Grants (Note 4) .....	174,006	151,569
Multi-disciplinary (Note 4) .....	23,931	22,776
Salary support .....	22,234	20,502
Research training .....	23,373	17,717
Travel and exchange .....	287	282
Other activities (Note 4) .....	1,701	1,727
Networks of centres of excellence .....	13,655	13,518
	<u>259,187</u>	<u>228,091</u>
<b>Operations</b>		
Salaries and employee benefits .....	4,000	3,314
Employee termination benefits .....	30	
Professional and special services .....	2,054	1,334
Travel (Note 6) .....	1,667	1,441
Accommodation .....	322	295
Communications .....	315	242
Publications .....	313	264
Materials and supplies .....	312	162
Furniture and equipment .....	281	104
Equipment repair and maintenance .....	116	85
	<u>9,410</u>	<u>7,241</u>
<b>Administration</b>		
Salaries and employee benefits .....	1,522	1,357
Employee termination benefits .....		12
Professional and special services .....	786	475
Travel (Note 6) .....	332	182
Publications .....	275	222
Accommodation .....	121	114
Communications .....	120	99
Materials and supplies .....	119	66
Furniture and equipment .....	107	42
Equipment repair and maintenance .....	44	35
Interest .....	3	
	<u>3,429</u>	<u>2,604</u>
	<u>272,026</u>	<u>237,936</u>
<b>Non-tax revenues</b>		
Refunds of previous year's expenditures (Note 4) .....	550	894
Adjustment to prior year's payables .....	107	80
	<u>657</u>	<u>974</u>
<b>Net cost of operations (Note 5) .....</b>	<b>271,369</b>	<b>236,962</b>

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.

*President*

Approved by Management:

K. MOSHER

*Executive Director*SCHEDULE OF GRANTS AND SCHOLARSHIPS  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	1999	1998
<b>Grants</b>		
Operating (Note 4) .....	149,444	127,760
Clinical trials (Note 4) .....	4,465	4,389
Maintenance .....	3,325	3,694
Equipment .....	2,321	3,388
Health services research .....	2,000	2,000
Regional partnerships (Note 4) .....	854	394
Breast cancer research initiative .....	2,000	1,962
MRC genome .....	334	390
Special projects .....	2,325	2,252
University-industry grants .....	5,338	5,340
General research grants .....	1,600	
	<u>174,006</u>	<u>151,569</u>
<b>Multi-disciplinary</b>		
MRC groups .....	22,090	18,856
Program grants .....	1,810	3,786
Development grants (Note 4) .....	31	134
	<u>23,931</u>	<u>22,776</u>
<b>Salary support</b>		
MRC groups .....	1,625	1,847
Development grants .....	1,628	2,037
Career investigators .....	498	673
MRC scientists (Note 4) .....	4,502	4,241
Senior scientists .....	1,150	863
Distinguished scientists .....	958	762
Scholarships .....	9,021	7,997
Clinician scientists 2 .....	1,190	1,060
Regional partnerships (Note 4) .....	643	15
University-industry .....	1,019	1,007
	<u>22,234</u>	<u>20,502</u>
<b>Research training</b>		
Clinician scientists 1 .....	1,008	1,119
Centennial fellowships .....	741	787
Fellowships (Note 4) .....	9,218	8,726
Dental fellowships .....	50	85
Studentships .....	9,176	5,936
Undergraduate scholarships .....	533	404
Regional partnerships training awards (Note 4) .....	18	6
University-industry training awards .....	936	654
Partnerships challenge fund .....	1,693	
	<u>23,373</u>	<u>17,717</u>
<b>Travel and exchange</b>		
Visiting scientists and professorships .....	150	163
Travel grants, symposia and workshops .....	137	119
	<u>287</u>	<u>282</u>
<b>Other activities</b>		
President's fund .....	524	550
Other grants (Note 4) .....	1,177	1,177
	<u>1,701</u>	<u>1,727</u>
<b>All core programs .....</b>	<b>245,532</b>	<b>214,573</b>
<b>Networks of centres of excellence .....</b>	<b>13,655</b>	<b>13,518</b>
	<u>259,187</u>	<u>228,091</u>



# Medical Research Council—Continued

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

### 2. Canadian institutes of health research

In the February 1999 Federal Budget speech the Minister of Finance announced the creation of Canadian institutes of health research which will provide an integrated framework for Canadian health science funders, researchers and users of research results. It is expected the law enacting the new Canadian institutes of health research will be passed in the year 2000, at which time MRC will cease to exist as a separate entity and will be amalgamated with the new organization.

### 3. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

#### (b) Revenue recognition

Revenue is recorded on the cash basis.

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

#### (d) Services provided without charge from government departments

Estimates of amounts for services provided without charge from government departments are included in expenditure.

#### (e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

#### (f) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

### 4. Changes in financial statement presentation

Some previous year's figures have been reclassified to conform with the current year's presentation. This was done to provide more details on the programs.

#### (a) In the Statement of Operations the reclassified figures are as follows:

	Revised Classifi- cation 1998	Former Classifi- cation 1998
(in thousands of dollars)		
Grants and scholarships		
Grants .....	151,569	150,675
Multi-disciplinary .....	22,776	23,170
Other activities .....	1,727	2,227
Non-tax revenues		
Refunds of previous years' expenditures .....	894	892
Sale of surplus Crown assets .....		2

#### (b) In the Schedule of Grants and Scholarships the reclassified figures are:

Grants		
Operating grants .....	127,760	131,649
Clinical trials .....	4,389	
Regional partnerships .....	394	
Multi-disciplinary		
Development grants .....	134	528
Salary support		
MRC scientists .....	4,241	4,256
Regional partnerships .....	15	
Research training		
Fellowships .....	8,726	8,732
Regional partnerships training awards .....	6	
Other activities		
Other grants .....	1,177	1,677

## Medical Research Council—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

## 5. Parliamentary appropriations

	1999	1998
	(in thousands of dollars)	
Department of Health		
Vote 20—Grants .....	259,267	228,120
Lapsed .....	80	29
	259,187	228,091
Vote 15—Operating expenditures .....	11,381	9,048
Lapsed .....	97	430
	11,284	8,618
Statutory contributions to employee benefit plans .....	894	616
Spending of proceeds from the disposal of surplus Crown assets .....	2	
Total use of appropriations .....	271,367	237,325
Add: services provided without charge by government departments .....	659	611
Less: non-tax revenues .....	657	974
Net cost of operations .....	271,369	236,962

## 6. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 30 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1999	1998
	(in thousands of dollars)	
Operations:		
Grant committees .....	782	769
Staff .....	197	185
Council/Executive .....	139	53
Canadian institutes of health research .....	127	
Award committees .....	118	107
Standing committees .....	117	120
Regional retreats .....	80	91
Site reviews .....	68	72
Advisory groups .....	39	44
	1,667	1,441
Administration:		
Advisory groups .....	206	83
Staff .....	126	99
	332	182

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

## 7. Trust funds

As provided for in subsection 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	1999	1998	1999	1998
	(in thousands of dollars)			
Balance, beginning of year .....	78	84	1,643	4,288
Add:				
Donations received			1,855	2,723
Interest received ..	3	3	76	112
Less:				
Grants paid .....		9	2,232	5,480
Balance, end of year .....	81	78	1,342	1,643

**Medical Research Council—Concluded****NOTES TO THE STATEMENT OF OPERATIONS—  
Concluded****8. Commitments**

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	1999	1998
	(in thousands of dollars)	
1998-99 .....		210,280
1999-2000 .....	245,331	137,959
2000-2001 .....	188,551	81,754
2001-2002 .....	117,494	31,297
2002-2003 .....	46,969	11,601
2003-2004 .....	27,230	1,375
2004-2005 .....	5,021	
2005-2006 .....	898	
	<u>631,494</u>	<u>474,266</u>

**9. Uncertainty due to the Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify the year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

## The National Battlefields Commission

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure, to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the establishment. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1999 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU  
*Chairman*

MICHEL LEULLIER  
*Secretary*

June 23, 1999

### AUDITOR'S REPORT

#### TO THE MINISTER OF CANADIAN HERITAGE

I have audited the Statement of Operations of the National Battlefields Commission for the year ended March 31, 1999. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the Statement of Operations.

Sheila Fraser, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 23, 1999



# The National Battlefields Commission— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenditures		
Grants in lieu of taxes .....	3,637,158	3,517,416
Operations		
Salaries and benefits .....	1,106,605	1,016,543
Employee termination benefits .....	5,922	22,273
Professional services .....	1,225,779	584,225
Maintenance .....	223,728	342,381
Utilities, materials and supplies .....	196,723	213,821
Capital assets (Note 4) .....	122,946	1,960,541
Information .....	58,862	55,557
Transportation and communication .....	10,765	2,765
Rentals .....	8,947	12,079
	2,960,277	4,210,185
Administration		
Salaries and benefits .....	488,481	391,926
Professional services .....	31,874	58,315
Transportation and communication .....	31,577	40,254
Office supplies .....	6,353	6,073
Accounting services provided without charge by a government department .....	27,030	26,450
	585,315	523,018
Total expenditures .....	7,182,750	8,250,619
Non-tax revenues		
Parkings (Note 5) .....	559,398	364,613
Fees for visits, services and the use of facilities .....	228,527	77,636
Fines and penalties .....	45,967	34,799
Miscellaneous .....		201
	833,892	477,249
Net cost of operations (Note 3) .....	6,348,858	7,773,370

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER

Secretary

Approved by the Commission:

ANDRÉ JUNEAU

Chairman

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing the great historic battlefields at Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leave which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a government department.
- Revenues are recorded on a cash basis.
- Contributions to the Public Service Superannuation Plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this Plan. The employees and the Commission contribute equally to the cost of the Plan. The contributions represent the total pension obligation of the Commission under the Plan.



## The National Battlefields Commission— Continued

### NOTES TO THE STATEMENT OF OPERATIONS— Continued

#### 3. Parliamentary appropriation

	1999	1998
	\$	\$
Canadian Heritage		
Vote 85a—(Vote 90 in 1998) .....	5,228,000	5,539,447
Vote 85b—(Vote 90a in 1998) .....	870,000	2,060,000
Vote 85c .....	41,969	
	6,139,969	7,599,447
Lapsed .....	1,065	334
	6,138,904	7,599,113
Statutory—Contributions to employee benefit plans .....	229,000	183,000
Spending of revenues in accordance with section 29.1(1) of the <i>FAA</i> .....	787,816	441,855
Spending of proceeds from the disposal of surplus Crown assets .....		201
Total use of appropriations .....	7,155,720	8,224,169
Add: services provided without charge by a government department .....	27,030	26,450
Less: non-tax revenues .....	833,892	477,249
Net cost of operations .....	6,348,858	7,773,370

#### 4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1998	Additions	Disposals	March 31, 1999
	\$	\$	\$	\$
Land .....	724,710			724,710
Roadways, driveways and landscaping .....	1,537,823	1,295		1,539,118
Parking lots .....	372,715			372,715
Buildings .....	1,152,508	9,065		1,161,573
Martello Towers .....	2,074,470			2,074,470
Discovery Pavilion of the Plains of Abraham .....	3,249,257	160,070		3,409,327
Interpretation Centre at the Musée du Québec .....	974,829			974,829
Equipment .....	1,555,681	115,971	(36,788)	1,634,864
	11,641,993	286,401	(36,788)	11,891,606
Financed by parliamentary appropriation .....	9,731,711	104,996	(36,788)	9,799,919
Financed by revenues in accordance with section 29.1(1) of the <i>FAA</i> .....	206,634	17,950		224,584
Financed by Trust Fund (Note 6) .....	1,703,648	163,455		1,867,103
	11,641,993	286,401	(36,788)	11,891,606

#### 5. Parking revenues

Friends of the Plains of Abraham Inc., of which one member of the Board of Directors is a member of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1999, the Commission received, as agreed with the Friends of the Plains of Abraham Inc., \$357,373 (\$269,777 in 1998). Other parking revenues of \$202,025 (\$94,836 in 1998) come from parking lots managed by the Commission. This revenue was used for the purpose of the Commission's program, in accordance with section 29.1(1) of the *Financial Administration Act*.

#### 6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by the subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission.

	1999	1998
	\$	\$
Receipts		
Donations and sponsorships .....	50,756	1,165,611
Interest .....	23,591	30,635
	74,347	1,196,246
Disbursements		
Capital assets (Note 4) .....	163,455	931,047
Professional services .....	210,737	78,533
Grants in lieu of taxes .....	98,639	
	472,831	1,009,580
Excess of disbursements over receipts .....	(398,484)	186,666
Balance at beginning of the year .....	779,251	592,585
Balance at end of year, deposited with the Receiver General for Canada .....	380,767	779,251

#### 7. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

As at March 31, 1999, the amount of commitments for the Commission's normal operations is \$130,600.

**The National Battlefields Commission—**  
*Concluded***NOTES TO THE STATEMENT OF OPERATIONS—**  
*Concluded***8. Uncertainty due to the Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

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## National Research Council of Canada

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's Finance Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Until the end of fiscal year 1997-98, the National Research Council, under the Finance and Information Management Services Branch, operated a variety of proven corporate accounting and reporting systems. A Finance Data Warehouse integrated operational data from NRC's four main financial systems and used commercially available reporting software tools from Cognos. This provided the Corporation with timely, easily accessible and comprehensive operational and business intelligence type information.

In April of 1998, NRC undertook the implementation of the suite of software products from SAP, specifically in the areas of Finance and Material Management. Despite system and interface problems during the first year of implementation the accounts, as presented, do represent fairly the financial activities of NRC, the reconciliation of entries was well within the accepted accounting standards and the financial information is comparable to reports in prior fiscal years. NRC further attests to the fact that controls were in place and all cash receipts were controlled, recorded and confirmed as on deposit with the NRC authorized banking institution and that expenditure transactions were processed through SAP in accord with the *Financial Administration Act* payment verification requirements. This initiative addresses the Corporation's year 2000 concerns; it allows for the full integration of our administrative systems; it allows for NRC's move to full accrual accounting and, it will significantly streamline our operations and introduce new technological efficiencies.

J-G. SÉGUIN

*Senior Financial Officer*

PETER W. PEACOCK

*Senior full-time Financial Officer*

July 21, 1999

# National Research Council of Canada— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998		1999	1998
	\$	\$		\$	\$
<b>Expenditures</b>			<b>Information</b> .....	5,334,688	3,879,310
Grants and contributions			Other .....	219,083	39,432
Grants				267,273,019	244,625,661
Grants to municipalities in accordance with the <i>Municipal Grants</i> Act .....	4,240,000	4,240,000	<b>Administration</b>		
International affiliations .....	958,460	952,763	Salaries and employee benefits .....	28,603,028	30,886,991
	5,198,460	5,192,763	Termination benefits .....	584,047	1,741,729
<b>Contributions</b>			Utilities, materials and supplies .....	12,537,819	11,697,427
Assistance to industry .....	104,522,135	87,466,060	Professional and special services .....	8,199,667	8,869,322
TRIUMF project .....	35,000,000	32,954,000	Grants in lieu of taxes - PWGSC .....	6,357,000	6,357,000
Canada-France-Hawaii Telescope Corporation .....	4,091,836	3,740,830	Transportation and communications .....	3,832,261	2,992,159
The Gemini telescopes .....	2,377,069	3,269,438	Information .....	799,014	865,020
James Clerk Maxwell Telescope .....	1,213,027	1,150,656	Rentals .....	133,528	269,399
Biotechnology research program .....		57,189	Other .....	158,010	134,583
	152,402,527	133,830,936		61,204,374	63,813,630
<b>Capital</b>				534,292,440	505,898,424
Minor capital expenditures .....	27,170,648	43,945,330	<b>Non-tax revenues</b>		
Major capital replacement program .....	8,578,580	13,163,588	Revenues from operations		
Other .....	17,663,292	6,519,279	Service fees .....	37,409,000	35,128,373
	53,412,520	63,628,197	Sales of publications .....	10,329,960	9,979,674
<b>Operations</b>			Other .....	1,558,391	3,516,421
Salaries and employee benefits .....	176,908,878	159,159,179		49,297,351	48,624,468
Termination benefits .....	3,357,086	3,533,460	<b>Other revenues</b>		
Utilities, materials and supplies .....	42,019,702	40,351,996	Refunds of previous years' expenditures .....	189,298	1,832,392
Professional and special services .....	19,099,609	18,914,367	Other .....	26,715	86,555
Transportation and communications .....	13,151,314	12,943,927	Proceeds from the disposal of surplus Crown assets .....	64,915	352,428
Rentals .....	7,182,659	5,803,990		49,578,279	50,895,843
			<b>Net cost of operations</b> .....	484,714,161	455,002,581

The accompanying notes are an integral part of this financial statement.

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act*, 1966-67 and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and statutory vote derived from operating revenue. Employee benefits are authorized by a statutory authority.

### 2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

#### (a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

#### (b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.



# National Research Council of Canada— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— Continued

### (c) Capital purchases

Acquisitions of capital assets are charged to operation expenditure in the year of purchase.

### (d) Estimates of amounts for services provided without charge from government departments are included in expenditures.

### (e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

### 3. Parliamentary appropriations

	1999	1998
	\$	\$
Vote 70 .....	244,467,709	238,873,501
Lapsed .....	5,157,602	6,322,214
	<u>239,310,107</u>	<u>232,551,287</u>
Vote 75 .....	51,356,000	46,080,400
Lapsed .....	16,004	1,254,292
	<u>51,339,996</u>	<u>44,826,108</u>
Vote 80 .....	153,220,517	134,125,000
Lapsed .....	817,990	294,064
	<u>152,402,527</u>	<u>133,830,936</u>
Statutory expenditures—Paragraph 5(1)(e) of the <i>NRC Act</i> .....	63,586,062	73,081,397
Available for use in subsequent years .....	15,194,368	14,288,712
(A) .....	<u>48,391,694</u>	<u>58,792,685</u>
Statutory contributions to employee benefits .....	32,511,000	25,257,000
(B) .....		
Spending of proceeds from the surplus .....		
Crown assets .....	89,915	377,428
Lapsed .....	27,797	12,019
Available for use in subsequent years .....	25,000	25,000
(C) .....	<u>37,118</u>	<u>340,409</u>
Total Statutory (A+B+C) .....	<u>80,939,812</u>	<u>84,390,094</u>
Total use of appropriations .....	523,992,442	495,598,425
Add: services provided without charge by the Council and other government departments .....	10,300,000	10,300,000
Less: non-tax revenues .....		
Statutory revenue fund .....	49,297,351	48,624,468
Other non-tax revenues .....	280,928	2,271,375
Total non-tax revenues .....	<u>49,578,279</u>	<u>50,895,843</u>
Net cost of operations .....	<u>484,714,163</u>	<u>455,002,582</u>

### 4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1999	1998
	\$	\$
Current:		
Outside parties .....	<u>12,544,911</u>	<u>10,201,866</u>

### 5. Trust Accounts

The Council keeps in trust monies received from organizations to cover expenditures on their behalf.

	1999	1998
	\$	\$
Balance, beginning of year .....	10,606,788	10,487,329
Payments made .....	13,628,150	12,571,225
Monies received .....	<u>14,345,804</u>	<u>12,690,684</u>
Balance, end of year .....	<u>11,324,442</u>	<u>10,606,788</u>

### 6. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$18,797,000 in 1999-2000; \$4,900,000 in 2000-2001 and \$4,500,000 in 2001-2002 for the modernization and extension to its laboratories and modernization of its equipment. By March 31, 1999 the Corporation has spent \$2,560,000 on the programs.

In 1998-99 the Corporation entered into an agreement for outsourcing the maintenance of SAP/SIGMA system equipment and software. The committed amount of the outsourcing is \$8,043,000 to cover a period of 6 years. By March 31, 1999 the Corporation has spent \$1,238,000 on the program.

The Corporation is also committed to the following transfer payment agreements:

1. James Maxwell Telescope— is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to \$1,151,000 in 1999-2000; \$1,151,000 in 2000-2001; \$1,151,000 in 2001-2002; \$1,151,000 in 2002-2003; \$1,151,000 in 2003-2004. By March 31, 1999 the Corporation has spent \$24,918,000.



**National Research Council of Canada—  
Concluded**

**NOTES TO THE STATEMENT OF OPERATIONS—  
Concluded**

2. Gemini Twin Telescope Project— is a collaborative agreement with the United States and the United Kingdom to build and operate twin 8-metre telescopes, one in Mauna Kea, Hawaii, USA and the other in Cerro Pachon, Chile. The Corporation is committed to \$3,311,000 in 1999-2000; \$3,435,000 in 2000-2001; \$3,330,000 in 2001-2002; and \$3,330,000 in 2002-2003. By March 31, 1999 the Corporation has spent \$25,643,000.
  3. Canada-France-Hawaii Telescope Corporation— NRC jointly owns and operates a 3.6 meter diameter optical telescope, in Mauna Kea, Hawaii, USA. The Corporation is committed to \$3,253,000 in 1999-2000. By March 31, 1999 the Corporation has spent \$56,336,000.
  4. Tri-University Meson Facility— is Canada's nation meson facility, managed as a joint venture by a consortium of Canadian universities, in Vancouver, BC. The Corporation is committed to \$34,318,000 in 1999-2000. By March 31, 1999 the Corporation has spent \$132,272,000.
-

## National Round Table on the Environment and the Economy

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and reporting responsibilities, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

DAVID McQUINTY  
*Executive Director and Chief Executive Officer*

EUGENE NYBERG  
*Corporate Secretary and Director of Operations*

July 6, 1999

### AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT  
AND  
THE ECONOMY AND THE PRIME MINISTER

I have audited the Statement of Operations of the National Round Table on the Environment and the Economy for the year ended March 31, 1999. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
July 6, 1999

# National Round Table on the Environment and the Economy—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
<b>Expenditures</b>		
<b>Operating</b>		
Salaries and employee benefits .....	1,424,954	1,258,688
Professional and special services .....	876,305	952,506
Publications .....	328,285	352,179
Transportation and communications .....	258,019	348,706
Rentals .....	219,109	207,341
Utilities, materials and supplies .....	85,780	102,381
Acquisitions of capital assets .....	45,620	108,839
Repairs and maintenance .....	21,921	34,180
Other subsidies and payments .....	142	467
	<u>3,260,135</u>	<u>3,365,287</u>
<b>Executive committee</b>		
Honoraria .....	33,240	17,396
Travel and living expenses .....	16,508	12,747
	<u>49,748</u>	<u>30,143</u>
<b>Other committees</b>		
Travel and living expenses .....	121,531	143,525
Honoraria .....	90,694	92,216
	<u>212,225</u>	<u>235,741</u>
	<u>3,522,108</u>	<u>3,631,171</u>
<b>Non-tax revenues</b>		
Sale of publications .....	16,035	13,368
Refunds of previous years' expenditures .....	315	10,783
Sale of surplus Crown assets .....	291	1,625
	<u>16,641</u>	<u>25,776</u>
Net cost of operations (Note 3) .....	<u>3,505,467</u>	<u>3,605,395</u>

The accompanying notes are an integral part of this financial statement.

Approved by:

STUART SMITH  
Chairman

DAVID MCGUINITY  
Executive Director and  
Chief Executive Officer

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

### 2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

#### (a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of vacation pay and compensatory time-off which are recorded on cash basis.

#### (b) Revenue recognition

Revenue is recorded on the cash basis.

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (d) Services provided without charge by government departments

Estimates of amounts for services provided without charge from government departments are included in expenditures.

#### (e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

#### (f) Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditures in the year they are made and they represent the total pension obligation of the Round Table under the Plan.

# National Round Table on the Environment and the Economy—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### 3. Parliamentary appropriations

	1999	1998
	\$	\$
Privy Council—Vote 30 .....	3,018,000	3,118,000
Supplementary Vote 30c .....	121,509	167,370
	<u>3,139,509</u>	<u>3,285,370</u>
Lapsed .....	86,327	27,674
	<u>3,053,182</u>	<u>3,257,696</u>
Statutory contributions to employee benefit plans .....	237,000	192,000
Spending of revenues from the sale of publications in accordance with section 29.1(1) of the <i>FAA</i> .....	16,035	13,368
Spending of proceeds from the disposal of surplus Crown assets .....	291	1,625
Total use of appropriations .....	<u>3,306,508</u>	<u>3,464,689</u>
Add:		
Services provided without charge by other government departments .....	190,500	166,482
Conference fees received from other government departments .....	25,100	
Less: non-tax revenues .....	<u>16,641</u>	<u>25,776</u>
Net cost of operations .....	<u>3,505,467</u>	<u>3,605,395</u>

### 4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program. These receipts and expenses are not included in the Statement of Operations of the Round Table. The unspent balance in this account is carried forward for future use.

	1999	1998
	\$	\$
Balance at beginning of year .....	246,199	43,957
Receipts .....	<u>304,225</u>	<u>666,755</u>
	550,424	710,712
Expenses .....	<u>529,359</u>	<u>464,513</u>
Balance at end of year .....	<u>21,065</u>	<u>246,199</u>

### 5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	1999	1998
	\$	\$
Inventory at beginning of year .....	251,366	140,243
Add: new publications produced .....	60,446	163,162
Less: sales .....	16,035	13,368
written-off .....	37,665	
adjustments .....	<u>11,128</u>	<u>38,671</u>
Inventory at end of year .....	<u>246,984</u>	<u>251,366</u>

### 6. Capital assets and accumulated amortization

Internal controls are maintained to safeguard capital assets. The following supplemental information reflects historical cost and amortization if the assets were amortized on a straight-line basis over their useful lives of five years.

Capital assets at cost	March 31, 1998	Acquisitions	Disposal	March 31, 1999
	\$	\$	\$	\$
Informatics equipment .....	229,986	27,434		257,420
Office furniture and equipment .....	112,693	18,187	1,401	129,479
	<u>342,679</u>	<u>45,621</u>	<u>1,401</u>	<u>386,899</u>
Accumulated amortization	March 31, 1998	Amortizations	Disposal	March 31, 1999
	\$	\$	\$	\$
Informatics equipment .....	136,335	36,368		172,703
Office furniture and equipment .....	28,707	23,515	1,401	50,821
	<u>165,042</u>	<u>59,883</u>	<u>1,401</u>	<u>223,524</u>



# National Round Table on the Environment and the Economy—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS—Concluded

### 7. Liabilities

As of March 31, liabilities are as follows:

	1999	1998
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable .....	274,074	407,459
Accrued salaries .....	13,058	37,907
	<u>287,132</u>	<u>445,366</u>
(b) Other liabilities		
Accrued vacation pay .....	45,579	44,889
Compensatory time-off .....	6,658	
	<u>52,237</u>	<u>44,889</u>

### 8. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Round Table, including those related to the efforts of suppliers, the federal government, or other third parties, will be fully resolved.



## Natural Sciences and Engineering Research Council

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN

*Director of Finance  
(Senior Full-time Financial Officer)*

LAURENT NADON

*Director General  
Common Administrative Services Directorate  
(Senior Financial Officer)*

June 11, 1999

# Natural Sciences and Engineering Research Council—Continued

## AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND  
ENGINEERING RESEARCH COUNCIL  
AND  
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1999. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 11, 1999

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Expenditures</b>		
Grants and scholarships		
Research grants .....	286,352	250,101
Research partnerships .....	122,678	110,760
Training scholarships and fellowships .....	67,081	54,139
General support .....	1,875	2,984
	<u>477,986</u>	<u>417,984</u>
<b>Operations</b>		
Salaries and employee benefits .....	12,051	10,313
Employee termination benefits .....	163	190
Professional and special services .....	2,990	3,432
Transportation and communications .....	2,592	2,099
Rentals .....	1,401	1,271
Information .....	1,184	829
Acquisition of furniture and equipment .....	991	401
Utilities, materials and supplies .....	622	387
Repair and maintenance .....	407	228
	<u>22,401</u>	<u>19,150</u>
	500,387	437,134
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures and other .....	115	386
<b>Net cost of operations (Note 4) .....</b>	<b>500,272</b>	<b>436,748</b>

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI

*President*

LAURENT NADON

*Director General*

*Common Administrative Services Directorate*

# Natural Sciences and Engineering Research Council—Continued

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council's grants and scholarships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

#### (b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

#### (c) Services provided without charge by other government departments and agencies

Estimates of amounts for services provided without charge by other government departments and agencies are included in operating expenditures.

#### (d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

#### (e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

### 3. Changes in financial statement presentation

The presentation of operating and administrative expenditures has been revised. These expenditures are now grouped under operating expenditures and the total is not affected.

The classification of grants and scholarships and operating expenditures has been revised in order to better reflect their nature.

### 4. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	1999	1998
	(in thousands of dollars)	
Industry Canada		
Grants and scholarships		
Main Estimates		
Vote 90 .....	404,790	417,164
Add:		
Supplementary Estimates		
(A) .....	71,000	
Supplementary Estimates		
(B) .....	1,196	820
Supplementary Estimates		
(C) .....	1,000	
Grants and scholarships expenditures .....	477,986	417,984
Operating expenditures		
Main Estimates		
Vote 85 .....	15,992	15,205
Add:		
Supplementary Estimates		
(A) .....		780
Supplementary Estimates		
(B) .....	2,281	363
Supplementary Estimates		
(C) .....	784	
Less:		
Operating lapse .....	519	371
Operating expenditures .....	18,538	15,977
Statutory contributions to employee benefit plans .....	1,968	1,486
Total use of appropriations .....	498,492	435,447
Add: services provided without charge by other government departments .....	1,895	1,687
Less: non-tax revenues .....	115	386
Net cost of operations .....	500,272	436,748

# Natural Sciences and Engineering Research Council—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS—Concluded

5. Grants, scholarships and other expenditures administered and disbursed for government departments and agencies and organizations outside the Government

a) Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the Government, which are not included in the Statement of Operations, amounted to \$11,501,000 (\$9,661,000 in 1998). Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies.

b) As of March 31, the Council held grant and scholarship funds in trust for two organizations (NATO and Atomic Energy of Canada Limited). The operations of these funds, which are not included in the Statement of Operations, were as follows:

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year .....	984	1,044
Add:		
Funds received .....	659	662
Interest received .....	51	47
	1,694	1,753
Less: disbursements .....	409	769
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council .....	1,285	984

## 6. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1999 are payable as follows:

	(in thousands of dollars)
2000 .....	423,674
2001 .....	296,722
Subsequent years .....	262,957
	983,353

## 7. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Council's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.



## Social Sciences and Humanities Research Council

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN

*Director of Finance*

*(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General*

*Common Administrative Services Directorate*

*(Senior Financial Officer)*

June 11, 1999



# Social Sciences and Humanities Research Council—Continued

## AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND  
HUMANITIES RESEARCH COUNCIL  
AND  
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1999. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1999 in accordance with the accounting policies set out in Note 2 to the financial statement.

Richard Flageole, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 11, 1999

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Expenditures</b>		
Grants and fellowships		
Research grant.....	42,911	42,213
Research training .....	31,493	27,693
Strategic.....	12,325	12,541
Research communications .....	5,860	4,705
	<u>92,589</u>	<u>87,152</u>
<b>Operations</b>		
Salaries and employee benefits .....	6,738	5,515
Employee termination benefits .....	157	141
Professional and special services.....	1,409	807
Rentals.....	1,263	1,235
Transportation and communications .....	819	561
Acquisition of furniture and equipment .....	576	436
Information .....	251	178
Utilities, material and supplies .....	203	123
Repair and maintenance .....	91	85
	<u>11,507</u>	<u>9,081</u>
	104,096	96,233
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures and other .....	(802)	(242)
<b>Net cost of operations (Note 4) .....</b>	<u>103,294</u>	<u>95,991</u>

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

MARC RENAUD  
*President*

LAURENT NADON  
*Director General*  
*Common Administrative Services Directorate*

## Social Sciences and Humanities Research Council—Continued

### NOTES TO THE STATEMENT OF OPERATIONS

#### 1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The grants and fellowships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

#### 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

##### (a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

##### (b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

##### (c) Services provided without charge by other government departments and agencies

Estimates of amounts for services provided without charge by other government departments and agencies are included in operating expenditures.

##### (d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

##### (e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a cash basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

#### 3. Changes in financial statement presentation

The presentation of operating and administrative expenditures has been revised. These expenditures are now grouped under operating expenditures and the total is not affected.

The classification of operating expenditures has been revised in order to better reflect their nature.

Finally, the classification of grants and fellowships has been revised in order to group programs according to their nature and to reflect the organizational structure.

#### 4. Parliamentary appropriations

The net cost of operations is provided by parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	1999	1998
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates Vote 100 .....	84,201	87,152
Add:		
Supplementary Estimates (A) .....	8,300	
Supplementary Estimates (B) .....	3,817	
Less:		
Supplementary Estimates (C) .....	437	
Grants and fellowships lapse .....	3,292	
Grants and fellowships expenditures .....	92,589	87,152
Operating expenditures		
Main Estimates Vote 95 .....	6,409	6,512
Add:		
Supplementary Estimates (A) .....	625	
Supplementary Estimates (B) .....	1,557	357
Supplementary Estimates (C) .....	437	
Less:		
Operating lapse .....	83	59
Operating expenditures .....	8,945	6,810
Statutory contributions to employee benefit plans .....	963	758
Total use of appropriations .....	102,497	94,720
Add: services provided without charge by other government departments .....	1,599	1,513
Less: non-tax revenues .....	802	242
Net cost of operations .....	103,294	95,991

# Social Sciences and Humanities Research Council—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS—Concluded

### 5. Trust funds

#### (a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest received is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the Statement of Operations, were as follows:

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year .....	250	257
Add: interest received .....	11	8
Less: fellowships paid .....		15
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council .....	261	250

#### (b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the Statement of Operations, were as follows:

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year .....	230	24
Add: donations and interest received .....	15	226
Less: fellowships paid .....	5	20
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council .....	240	230

### 6. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1999 are payable as follows:

	(in thousands of dollars)
2000 .....	82,089
2001 .....	57,313
Subsequent years .....	28,457
	167,859

### 7. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Council's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council's, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.



# SECTION 3

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## **Supplementary Information Required by the *Financial Administration Act***

### CONTENTS

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## Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

### SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Justice—	
Department .....	3,783,709
National Defence .....	22,869,715
National Revenue .....	1,608,534,933
	<u>1,635,188,357</u>
<b>CUSTOMS TARIFF (SECTION 76)—</b>	
National Revenue .....	4,900,540
<b>CUSTOMS TARIFF (SECTION 79)—</b>	
National Revenue .....	264,968
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
National Revenue .....	119,282,414
<b>CUSTOMS TARIFF (SECTION 133)—</b>	
National Revenue .....	3,651
<b>Total .....</b>	<u>1,759,639,930</u>

\* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 23 OF THE FAA</b>			
<b>JUSTICE</b>			
<b>Department</b>			
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted .....	3,783,709	PC 1975-1973, August 27, 1975, remission of Customs duties on various types of railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 2) .....	50,442
		PC 1975-1975, August 27, 1975, remission of Customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4) .....	12,615,745
		PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory .....	49,644,842
<b>NATIONAL DEFENCE</b>			
PC 1998-1808, October 8, 1998, approval by the Governor in Council granting the remission of debt owed since 1959 by certain provinces and territories for humanitarian and disaster assistance provided by the Department of National Defence (DND) and the Canadian Forces (CF) .....	22,869,715	PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof .....	3,100
		PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit .....	70,742
<b>NATIONAL REVENUE</b>			
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations .....	6,727	PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude .....	45,802,987
PC 1967-489, March 16, 1967, remission of Customs duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses .....	5,406,381	PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape .....	14,220
PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project .....	75	PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada .....	601,750
PC 1970-1913, October 21, 1970, remission of Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America .....	332,462	PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value .....	763,036
PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof .....	541,980	PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof .....	10
PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency .....	1,955	PC 1978-3762, December 14, 1978, partial remission of Customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services .....	516,834
PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material .....	811	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts .....	15,594
PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada .....	3,014	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad .....	67,312,980

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-2635, September 3, 1982, remission of Customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated.....	15,208,386	PC 1987-1044, May 21, 1987, remission of Customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.....	206,970
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of A. Girardin Inc.....	6,168	PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption.....	395,341
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited.....	1,750,917	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated.....	232
PC 1983-2525, August 10, 1983, remission of Customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond.....	434,223,282	PC 1987-2672, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc.....	36
PC 1984-867, March 15, 1984, remission of Customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations.....	681,511	PC 1987-2673, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.....	722
PC 1984-1559, May 10, 1984, remission of Customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada.....	657,520	PC 1987-2674, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.....	3,567
PC 1984-2509, July 12, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée.....	804	PC 1988-1203, June 17, 1988, remission of Customs duties on pasta.....	3,043
PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media.....	2,388,204	PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof.....	160,500
PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated.....	1,166,616	PC 1988-2901, December 30, 1988, remission of Customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof.....	3,300,000
PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project.....	12,018	PC 1988-2902, December 30, 1988, remission of Customs duties on vehicles of Honda and parts thereof.....	279,500
PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, excise duties, the goods and services tax (GST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel.....	136,071	PC 1988-2906, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc.....	396
PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail.....	146	PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.....	34,554,450
PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services.....	69,296	PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.....	1,281
PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors.....	224,749	PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of NovaBus Corporation.....	81,437
		PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.....	728

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-2921, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd. ....	377	PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies .....	4,370,030
PC 1988-2926, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd. ....	1,365	PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export .....	3,043,587
PC 1988-2927, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd. ....	2,221	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the Excise Tax Act. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada .....	215,726
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988 .....	849	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits goods and services tax paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band. ....	2,642,965
PC 1990-2848, December 21, 1990, remission of Customs duties, including the goods and services tax on goods for use in joint Canada-United States Government projects. ....	77,107	PC 1994-622, April 21, 1994, amended the Maintenance Payments Remission Order, made by Order In Council PC 1991-256 of February 14, 1991, extending the time for making an application under the remission order to the end of 1995 .....	267
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada. ....	34,609	PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the remission order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an officer or employment, where the officer or employment was held continuously since before 1994 .....	4,394
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the goods and services tax (GST) paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government .....	907,160,127	PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the goods and services tax to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve. ....	623,447
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the goods and services tax (GST) paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves. ....	2,414,214		
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft .....	18,079		
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces. ....	6,999,069		



DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the goods and services tax to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve .....	84,650	PC 1998-965, June 4, 1998, Robert Alarie Remission order, remits an amount of a GST new housing rebate in respect of the construction of a residence .....	4,538
PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest .....	7,569	PC 1998-1291, July 14, 1998, remission of income tax and all relevant interest, payable by certain taxpayers for the 1995 and 1996 taxation years .....	43,053
PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986 .....	4,198	PC 1988-2092, November 26, 1998, remission of income tax and all relevant interest and penalties, payable by certain taxpayers for the 1991 to the 1997 taxation years .....	283,256
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba) .....	1,101,320	PC 1999-234, February 18, 1999, remission of income tax and relevant interest, payable by certain taxpayers for the 1976, 1980, 1995 and 1997 taxation years .....	15,479
PC 1997-2037, December 29, 1997, remission of Customs duties under section 21 of the Customs Tariff and Taxes under Division III of Part IX and any other Part of the Excise Tax Act on goods donated by a non-resident to religious, charitable or educational institutions in Canada .....	1,281	Total .....	1,608,534,933
PC 1998-126, February 5, 1998, remission of income tax and all relevant interest, payable by certain taxpayers for the 1989, 1990 and 1994 to 1996 taxation years .....	4,665	<b>PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF</b>	
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years .....	119,839	<b>NATIONAL REVENUE</b>	
PC 1998-913, May 28, 1998, Cardinal Nannies and Companions Inc. Remission Order, remits an amount of GST otherwise payable for certain services that the company failed to remit as a result of incorrect advice by departmental officials .....	37,074	Remissions of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
		DRA 1988-9, June 3, 1988 .....	20,316
		DRA 1990-1, January 23, 1990 .....	11,428
		DRA 1990-10, June 7, 1990 .....	7,782
		DRA 1993-4, April 15, 1993 .....	1,467
		DRA 1993-6, May 21, 1993 .....	1,610
		DRA 1993-7, June 15, 1993 .....	3,337
		DRA 1993-9, September 13, 1993 .....	1,022
		DRA 1993-12, September 29, 1993 .....	1,781
		DRA 1993-13, October 19, 1993 .....	49,248
		DRA 1993-17, December 29, 1993 .....	1,157
		DRA 1994-6, May 9, 1994 .....	19,866
		DRA 1994-8, June 15, 1994 .....	3,868
		DRA 1994-9, July 11, 1994 .....	6,213
		DRA 1994-11, August 9, 1994 .....	6,688
		DRA 1994-12, September 13, 1994 .....	9,712
		DRA 1994-13, October 5, 1994 .....	2,400
		DRA 1994-15, November 9, 1994 .....	1,414
		DRA 1994-16, December 6, 1994 .....	1,971
		DRA 1995-1, February 9, 1995 .....	33,444
		DRA 1995-2, February 9, 1995 .....	26,355
		DRA 1995-3, March 17, 1995 .....	4,940
		DRA 1995-4, March 14, 1995 .....	3,966
		DRA 1995-6, April 25, 1995 .....	1,306
		DRA 1995-7, May 16, 1995 .....	1,184
		DRA 1995-10, July 18, 1995 .....	7,041
		DRA 1995-11, August 8, 1995 .....	8,158
		DRA 1995-15, October 31, 1995 .....	22,209
		DRA 1996-1, January 16, 1996 .....	2,188
		DRA 1996-3, March 12, 1996 .....	8,679
		DRA 1996-4, April 16, 1996 .....	48,916
		DRA 1996-5, May 14, 1996 .....	1,195
		DRA 1996-7, July 16, 1996 .....	3,532
		DRA 1996-8, August 20, 1996 .....	4,684
		DRA 1996-9, September 17, 1996 .....	17,386
		DRA 1996-10, October 15, 1996 .....	8,706
		DRA 1996-11, November 19, 1996 .....	7,215



DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1996-12, December 17, 1996 .....	32,696	PC 1988-1244, June 23, 1988, remission of Customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997 .....	445,479
DRA 1997-1, February 26, 1997 .....	11,598	PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997 .....	1,803,550
DRA 1997-2, March 27, 1997 .....	46,050	PC 1989-1668, August 24, 1989, remission of Customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988 .....	25,463
DRA 1997-4, May 29, 1997 .....	28,916	PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel .....	3,844
DRA 1997-5, July 22, 1997 .....	78,821	PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States .....	949
DRA 1997-6, July 29, 1997 .....	44,279	PC 1993-1678, August 26, 1993, remission of Customs duties on certain products .....	273
DRA 1997-7, August 27, 1997 .....	271,532	PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus .....	104,854
DRA 1997-8, October 21, 1997 .....	197,469	PC 1994-2103, December 14, 1994, remission of Customs duties on manufactured tobacco imported into Canada for further manufacture ...	15,545,795
DRA 1997-9, November 18, 1997 .....	115,841	PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions .....	86,974
DRA 1997-10, January 22, 1998 .....	273,855	PC 1995-1202, July 26, 1995, remission of Customs duties imposed under the Customs Tariff and the tax imposed under Division III of Part IX of the Excise Tax Act on printed material imported for use by foreign carriers .....	527,217
DRA 1997-11, February 13, 1998 .....	227,070	PC 1996-1089, July 10, 1996, remission of Customs duties on certain knitting yarns .....	20,675
DRA 1998-1, March 24, 1998 .....	362,211	PC 1997-830, June 17, 1997, remission of Customs duties to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004 .....	14,685,734
DRA 1998-2, March 24, 1998 .....	426,209	PC 1997-952, July 4, 1997, remission of Customs duties under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond .....	45,838,840
DRA 1998-3, April 24, 1998 .....	255,908	PC 1997-1300, September 17, 1997, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric .....	90,733
DRA 1998-4, June 1, 1998 .....	116,350		
DRA 1998-5, June 25, 1998 .....	118,094		
DRA 1998-6, August 13, 1998 .....	30,351		
DRA 1998-7, August 31, 1998 .....	624,916		
DRA 1998-8, September 24, 1998 .....	310,985		
DRA 1998-9, October 26, 1998 .....	130,440		
DRA 1998-10, November 18, 1998 .....	216,595		
DRA 1998-11, December 8, 1998 .....	170,180		
DRA 1998-12, January 14, 1999 .....	345,071		
DRA 1999-1, February 9, 1999 .....	102,719		
Total .....	4,900,540		
<b>PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF</b>			
<b>NATIONAL REVENUE</b>			
Remissions of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada:			
PC 1996-0F12, January 15, 1997 .....	4		
PC 1997-0F07, August 27, 1997 .....	151		
PC 1997-0F09, November 18, 1997 .....	22		
PC 1998-0F03, April 24, 1998 .....	307		
PC 1998-0F06, August 13, 1998 .....	149,324		
PC 1998-0F07, August 31, 1998 .....	115,160		
Total .....	264,968		
<b>PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF</b>			
<b>NATIONAL REVENUE</b>			
PC 1988-1242, June 23, 1988, remission of Customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997 .....			
	1,059,866		
PC 1988-1243, June 23, 1988, remission of Customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997 .....			
	124,743		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-1668, November 20, 1997, remission of Customs duties on textile products imported into Canada by Les Collections Shan Inc. ....	88,132	PC 1998-906, May 28, 1998, remission of Customs duties on the 1/120th basis for the temporary importation of the crane vessel "S7000" during the period beginning on March 1, 1998, and ending on December 31, 1999 .....	3,502,406
PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties and Excise taxes on certain goods originating in Commonwealth developing countries. ....	9,215,184	PC 1998-1118, June 18, 1998, remission of Customs duties to Alpine Joe Sportswear on specified fabrics imported during the period beginning of January 1, 1997 and ending on December 31, 2002 .....	8,443
PC 1997-2002, December 29, 1997, remission of a portion of the Customs duties and Excise taxes on imports of certain woollen fabrics .....	155,478	PC 1998-1142, June 18, 1998, remission of Customs duties on fish meal imported into Canada during the period beginning June 6, 1991 and ending on June 30, 2000 .....	2,158,455
PC 1997-2055, December 29, 1997, remission of a portion of the Customs duties on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004. ....	762,322	PC 1998-1266, July 15, 1998, remission of Customs duties on fresh fruit and vegetables imported for processing .....	14,810
PC 1997-2056, December 29, 1997, remission of a portion of the Customs duties on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004. ....	2,711,831	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States. ....	1,175
PC 1997-2057, December 29, 1997, remission of a portion of the Customs duties on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004. ....	18,447,733	PC 1998-1457, August 26, 1998, remission of Customs duties on potatoes imported for use in the manufacture of potato chips. ....	13,901
PC 1998-281, February 26, 1998, remission of Customs duties on dehydrated garlic for use in manufacturing, and chewing gum containing nicotine. ....	235,880	Total. ....	119,282,414
PC 1998-393, March 19, 1998, remission of Customs duties on certain television receivers .....	71,857		
PC 1998-904, May 28, 1998, remission of Customs duties under the Customs Tariff on specified fabrics .....	33,709		
PC 1998-905, May 28, 1998, remission of Customs duties on cathode blocks for use in the manufacture of aluminum .....	1,496,109		

**PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF****NATIONAL REVENUE**

Remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:

PC 1985-1161, April 4, 1985. ....	3,651
Total. ....	3,651

## Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i) (a), (b) and (c)—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayment of salaries, wages, or employment related allowances.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.

(c) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim arising from accountable advances or overpayment of salaries, wages or employment-related allowances.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an Appropriation Act or some other Act.

The following codes are used:

### Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (Section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
		\$	\$		\$		\$		\$	
<b>FINANCIAL ADMINISTRATION ACT—</b>										
<b>AGRICULTURE AND AGRI-FOOD</b>										
Department.....	A	455	112,143						455	112,143
<b>CITIZENSHIP AND IMMIGRATION</b>										
Department.....	A/D	618	1,030,604						618	1,030,604
Transportation and assistance loans...	E					2c	4,059	3,650,951	4,059	3,650,951
<b>ENVIRONMENT</b>										
Department.....	A	21	7,304						21	7,304
<b>FISHERIES AND OCEANS.....</b>										
	A/D	589	510,158	74	726				663	510,884
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>										
Department.....	A	27	116,644						27	116,644
Canadian International Development Agency.....	A	10	1,015,320						10	1,015,320
International development assistance—Loans.....	F					21c	4	24,256,992	4	24,256,992
<b>HEALTH</b>										
Department.....	A	11	5,246						11	5,246
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department.....	A	71,393	225,888,994						71,393	225,888,994
Canadian Centre for Occupational Health and Safety.....	A	13	6,814						13	6,814
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>										
Department.....	A	10	200,307	9	106,768				19	307,075
Indian Economic Development Fund—Loans.....	E					8c	8	85,937	8	85,937
Indian Housing Assistance Fund—Loans.....	E					8c	1	12,000	1	12,000
Native claimants—Loans.....	F					6b,7c	5	291,209	5	291,209
<b>INDUSTRY</b>										
Department.....	A	61	18,109,663						61	18,109,663
Atlantic Canada Opportunities Agency ..	A	126	56,104,343						126	56,104,343
Economic Development Agency of Canada for the Regions of Quebec....	A	34	6,022,903						34	6,022,903
National Research Council of Canada...	A	72	88,714						72	88,714
Natural Sciences and Engineering Research Council.....	A	1	2,066						1	2,066
Statistics Canada.....	A	54	64,572						54	64,572
<b>JUSTICE</b>										
Department.....	C					*	23,842	3,783,709	23,842	3,783,709
Supreme Court of Canada.....	A	2	40						2	40
<b>NATIONAL DEFENCE</b>										
	A/C	142	482,587			*	50	22,869,715	192	23,352,302
<b>NATIONAL REVENUE</b>										
	A	186,753	378,180,173	262	248,991,214				187,015	627,171,387
<b>NATURAL RESOURCES</b>										
Department.....	A/D	585	2,000,545						585	2,000,545
Geomatics Canada Revolving Fund.....	A/D	303	3,073						303	3,073



## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
<b>PRIVY COUNCIL</b>										
Canadian Intergovernmental Conference Secretariat.....	A	1	1,821						1	1,821
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>										
Department.....	A	81	311,261	6	352,539				87	663,800
Optional Services Revolving fund .....	A	42	7,681						42	7,681
<b>SOLICITOR GENERAL</b>										
Canadian Security Intelligence Service .....	D	8	14						8	14
Correctional Service—CORCAN .....										
Revolving Fund .....	A	209	49,565						209	49,565
Royal Canadian Mounted Police .....	A	14	43,670						14	43,670
<b>TRANSPORT</b>										
Department.....	A	359	110,702						359	110,702
<b>VETERANS AFFAIRS</b> .....										
	A	181	300,306						181	300,306
		262,175	690,777,233	351	249,451,247		27,969	54,950,513	290,495	995,178,993
<b>BANKRUPTCY AND INSOLVENCY ACT—</b>										
<b>FISHERIES AND OCEANS</b> .....	A	4	27,988						4	27,988
<b>NATIONAL REVENUE</b> .....	A	32,070	256,243,691						32,070	256,243,691
<b>TRANSPORT</b> .....	A	15	44,437						15	44,437
		32,089	256,316,116						32,089	256,316,116
<b>CANADA GRAINS ACT—</b>										
<b>AGRICULTURE AND AGRI-FOOD</b>										
Department—										
Canadian Grain Commission										
Revolving Fund .....	A/B	8	15,371						8	15,371
<b>CUSTOMS ACT—</b>										
<b>NATIONAL REVENUE</b> <sup>(2)</sup> .....	B	179	866,870						179	866,870
<b>EMPLOYMENT INSURANCE ACT—</b>										
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department.....	A	48,328	51,580,362						48,328	51,580,362
<b>EXCISE TAX ACT—</b>										
<b>NATIONAL REVENUE</b> <sup>(2)</sup> .....	B	7,187	18,317,788						7,187	18,317,788
<b>INCOME TAX ACT—</b>										
<b>NATIONAL REVENUE</b> <sup>(2)</sup> .....	B	24,432	46,877,758						24,432	46,877,758
<b>OLD AGE SECURITY ACT—</b>										
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department.....	B	870	2,544,594						870	2,544,594
<b>WAR VETERANS ALLOWANCE ACT—</b>										
<b>VETERANS AFFAIRS</b> .....	B	600	755,798						600	755,798



DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
<b>OTHER—</b>										
<b>SOLICITOR GENERAL</b>										
Correctional Service—										
Parolee loans <sup>(3)</sup> .....	E	210	6,828						210	6,828
		376,078	1,068,058,718	351	249,451,247		27,969	54,950,513	404,398	1,372,460,478
<b>SUMMARY—</b>										
Write-offs .....	A/E	341,572	998,686,624	277	249,450,521		4,068	3,748,888	345,917	1,251,886,033
Remissions (Section 23 of the FAA) .....	C						23,892	26,653,424	23,892	26,653,424
Forgiveness .....	B/F	33,269	69,367,320				9	24,548,201	33,278	93,915,521
Waivers .....	D	1,237	4,774	74	726				1,311	5,500
		376,078	1,068,058,718	351	249,451,247		27,969	54,950,513	404,398	1,372,460,478

\* Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(3) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

## Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

### ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 1999		Advances settled in April 1999		Advances outstanding as at April 30, 1999	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	768	515,259	692	434,818	76	80,441
<b>CANADIAN HERITAGE</b>						
Department .....	246	186,447	164	150,873	82	35,574
Canadian Radio-television and Telecommunications Commission .....	30	21,782	30	21,782		
National Archives of Canada .....	48	19,162	18	10,862	30	8,300
National Film Board .....	161	53,396	25	18,831	136	34,565
National Library .....	17	17,015	10	14,000	7	3,015
Public Service Commission .....	76	88,996	73	87,899	3	1,097
Status of Women—Office of the Co-ordinator .....	32	47,014	32	47,014		
	610	433,812	352	351,261	258	82,551
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	498	441,417	460	375,308	38	66,109
Immigration and Refugee Board of Canada .....	67	42,426	67	42,426		
	565	483,843	527	417,734	38	66,109
<b>ENVIRONMENT</b>						
Department .....	330	282,832	208	166,548	122	116,284
Canadian Environmental Assessment Agency .....	2	1,500	2	1,500		
	332	284,332	210	168,048	122	116,284
<b>FINANCE</b>						
Department .....	80	139,785	75	139,150	5	635
Auditor General .....	135	182,789	135	182,789		
Canadian International Trade Tribunal .....	5	2,200	5	2,200		
	220	324,774	215	324,139	5	635
<b>FISHERIES AND OCEANS</b>						
	354	412,275	185	240,453	169	171,822
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	2,216	6,861,298	2,115	6,776,901	101	84,397
Canadian International Development Agency .....	269	600,834	266	588,130	3	12,704
International Joint Commission .....	8	7,511	8	7,511		
	2,493	7,469,643	2,389	7,372,542	104	97,101
<b>GOVERNOR GENERAL</b>						
	16	67,840	16	67,840		
<b>HEALTH</b>						
Department .....	495	223,046	441	189,592	54	33,454
Medical Research Council .....	21	85,500	21	85,500		
Patented Medicine Prices Review Board .....	1	500	1	500		
	517	309,046	463	275,592	54	33,454
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	1,641	1,528,532	1,369	1,401,489	272	127,043
Canada Industrial Relations Board <sup>(1)</sup> .....	16	16,411	14	14,104	2	2,307
Canadian Artists and Producers Professional Relations Tribunal .....	1	800	1	800		
	1,658	1,545,743	1,384	1,416,393	274	129,350
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	308	1,067,356	189	925,014	119	142,342
Canadian Polar Commission .....	1	803	1	803		
	309	1,068,159	190	925,817	119	142,342

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 1999		Advances settled in April 1999		Advances outstanding as at April 30, 1999	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>INDUSTRY</b>						
Department .....	539	419,922	521	400,171	18	19,751
Atlantic Canada Opportunities Agency .....	3	1,050	3	1,050		
Canadian Space Agency .....	172	240,770	39	81,590	133	159,180
Competition Tribunal .....	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec .....	46	17,595	6	2,800	40	14,795
National Research Council of Canada .....	78	122,131	78	122,131		
Natural Sciences and Engineering Research Council .....	1	5,000			1	5,000
Social Sciences and Humanities Research Council .....	2	3,600			2	3,600
Statistics Canada .....	355	325,368	355	325,368		
Western Economic Diversification .....	46	18,929	45	18,873	1	56
	1,243	1,154,865	1,048	952,483	195	202,382
<b>JUSTICE</b>						
Department .....	153	567,961	141	544,155	12	23,806
Canadian Human Rights Commission .....	9	3,225	9	3,225		
Canadian Human Rights Tribunal <sup>(2)</sup> .....	2	1,300	2	1,300		
Commissioner for Federal Judicial Affairs .....	51	306,813	27	175,804	24	131,009
Federal Court of Canada .....	56	26,556	56	26,556		
Law Commission of Canada .....	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada .....	3	1,150	3	1,150		
Tax Court of Canada .....	9	950	9	950		
	284	908,955	248	754,140	36	154,815
<b>NATIONAL DEFENCE</b> .....	15,057	30,409,241	5,989	10,770,852	9,068	19,638,389
<b>NATIONAL REVENUE</b> .....	2,585	1,878,069	2,544	1,834,136	41	43,933
<b>NATURAL RESOURCES</b>						
Department .....	425	430,655	422	424,534	3	6,121
Atomic Energy Control Board .....	62	47,855	62	47,855		
National Energy Board .....	33	26,458	33	26,458		
	520	504,968	517	498,847	3	6,121
<b>PARLIAMENT</b>						
The Senate .....	18	49,530	18	49,530		
House of Commons .....	32	26,698	32	26,698		
Library of Parliament .....	3	1,075	3	1,075		
	53	77,303	53	77,303		
<b>PRIVY COUNCIL</b>						
Department .....	180	144,772	180	144,772		
Canadian Centre for Management Development .....	7	4,647	7	4,647		
Canadian Intergovernmental Conference Secretariat .....	2	2,369	2	2,369		
Canadian Transportation Accident Investigation and Safety Board .....	20	9,250	2	1,000	18	8,250
Chief Electoral Officer .....	10	23,126	1	723	9	22,403
Commissioner of Official Languages .....	10	1,975			10	1,975
	229	186,139	192	153,511	37	32,628
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	249	335,262	247	334,279	2	983
<b>SOLICITOR GENERAL</b>						
Department .....	35	11,150	35	11,150		
Canadian Security Intelligence Service .....	1	1,200,000	1	1,200,000		
Correctional Service .....	941	546,700	913	524,372	28	22,328
National Parole Board .....	14	7,964	14	7,964		
Royal Canadian Mounted Police .....	1,467	6,098,301	1,467	6,098,301		
	2,458	7,864,115	2,430	7,841,787	28	22,328

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 1999		Advances settled in April 1999		Advances outstanding as at April 30, 1999	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>TRANSPORT</b>						
Department .....	879	938,217	806	867,596	73	70,621
<b>TREASURY BOARD</b> .....	64	61,242	57	59,319	7	1,923
<b>VETERANS AFFAIRS</b> .....	120	265,588	116	260,588	4	5,000
<b>Total</b> .....	31,583	57,498,690	20,870	36,399,478	10,713	21,099,212

(1) Formerly Canada Labour Relations Board.

(2) Formerly Human Rights Tribunal Panel.

## Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

### LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1998-99

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL REVENUE</b>					
Theft of revenues by employee.....	1	6,240		2,500	3,740



# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1998-99

Brief description of loss	Charged to 1998-99 Vote	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Theft of petty cash fund .....	1	50			50
Petty cash shortage (2 cases) .....	1	110			110
<b>CANADIAN HERITAGE</b>					
<b>Department</b>					
Cashier shortage .....		44		44	
Misplaced cheque from concessionaire .....		367		367	
Theft of cash at Belly River Campground .....		3,000		3,000	
Theft of cash at Yoho West Gate .....		2,081	1,159	922	
Theft of cash float at Atlantic Service Centre .....		100		100	
Theft of coinage from shower boxes at Whistler Campground .....		406		406	
Theft of revenue .....		1,483		1,483	
Theft of self-registration fee at Fundy National Park .....		100		100	
Theft of envelopes of daily cash at the Icefields Information Centre (3 cases) .....		978		978	
<b>Canadian Radio-television and Telecommunications Commission</b>					
Loss of petty cash .....		260		260	
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Cashier shortage .....	1	7,567		7,567	
Theft of revenues .....	1	1,458		1,458	
Counterfeit money .....	1	433		433	
Invalid credit card payments .....	1	975		975	
<b>ENVIRONMENT</b>					
<b>Department</b>					
Loss of Government MasterCard .....	1	50		50	
Theft of petty cash in the library at the Twin Atria Building .....	1	160		160	
<b>FISHERIES AND OCEANS</b>					
Petty cash shortage on the CCGS Griffon .....	1	3		3	
Theft of petty cash, Sarnia .....	1	978		978	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Loss of mission funds .....		2,190	1,434		756
Theft of mission funds .....		1,982			1,982
Fraudulent travel claim .....		306	306		
Fraudulent claim for salary-related benefits .....		18,084	13,084		5,000
Fraudulent claim for payment by a contractor .....		16,000			16,000
Receipt of counterfeit note .....	1	300		300	
Net cashier shortages/overages .....	1	2,280		2,280	
<b>HEALTH</b>					
<b>Department</b>					
Theft of petty cash .....	1	265		265	
<b>HUMAN RESOURCES DEVELOPMENT</b>					
<b>Department</b>					
Fraudulent claims for benefits:					
Old Age Security .....	(S)	955,473	1,120		954,353
Canada Pension Plan .....	(S)	922,012	13,000		909,012
Employment Insurance Benefits .....	(S)	156,186,404	53,351,596	12,973,732	89,861,076
Unexplained loss of petty cash:					
Theft of petty cash at Hull National headquarters .....	1	175		175	
Theft of petty cash at Woodstock HRCC .....	1	20	20		

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3, 17**

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Charged to 1998-99 Vote	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Theft of receipts at Quebec RHQ .....	1	220	220		
Loss of negotiable cheques at Hull Que HRCC .....	5	590			590
Loss of petty cash at Regional headquarters, Quebec .....	1	147		147	
Fraudulent travel expenses claims at Ottawa HRCC .....	1	79,104		79,104	
Loss of receipts, Manitoba region (2 cases) .....	1	35		35	
Theft of change fund at Saskatoon HRCC .....	5	10		10	
Theft of petty cash at Saskatoon HRCC .....	5	154		154	
Cashier shortages, Alberta region .....	5	125		125	
Cashier shortages at New Westminster BC HRCC .....	17	120			120
Cashier shortage at Nanaimo BC HRCC .....	17	40		40	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Loss of travel advance, NWT region .....		1,800		1,800	
Theft of petty cash, Quebec, Ontario and Yukon regions .....	5	250		250	
Theft of treaty money, Ontario region .....	5	17,393		17,393	
Theft of change float, Yukon region .....		87		87	
Theft of miscellaneous revenue, Yukon region .....		10		10	
<b>INDUSTRY</b>					
<b>Department</b>					
Theft of petty cash (4 cases) .....		925		800	125
Loss of money—Working capital advance .....		20		20	
Theft of department credit card .....		1,424		1,424	
<b>Atlantic Canada Opportunities Agency</b>					
Theft of petty cash .....		83	83		
Personal use of taxi vouchers (29 cases) .....		746	746		
Unauthorized use of credit cards (72 cases) .....		4,831	4,831		
<b>Copyright Board</b>					
Theft of petty cash .....		144		144	
<b>JUSTICE</b>					
<b>Department</b>					
Loss of petty cash due to theft (2 cases) .....	1	300		300	
Misuse of Government acquisition card (mastercard) .....	1	1,062	1,062		
<b>Canadian Human Rights Commission</b>					
Theft of petty cash .....		150		150	
<b>Supreme Court of Canada</b>					
Theft of money from change machine .....		22			22
<b>NATIONAL DEFENCE</b>					
Fraudulent claims for temporary duty at					
CDLS Washington .....		2,226			2,226
Fraudulent claim for entitlement and allowances					
at CDLS Washington .....		21,540			21,540
Loss in a standing advance at 14 Wing Greenwood .....		790			790
Loss of funds from a standing advance at 19 Wing Comox .....		949			949
Discrepancy in money held by a cashier					
at 17 Wing Winnipeg .....		1,520			1,520
Theft of revenue from clothing sales at CFB Edmonton .....		278			278
Theft of funds from a standing advance at					
8 Wing Trenton (2 cases) .....		1,452			1,452
Discrepancy in an accountable advance at CFSU Ottawa (3 cases) ..		761			761
Theft of revenue for meal sales at 9 Wing Gander .....		304	304		
Discrepancy in a cash deposit at CFSU Ottawa .....		50			50
Erroneous payment for goods and services at					
CCSFOR Velika Kladusa .....		2,171			2,171
Cashier shortages, cause unknown .....	1	5,622	5,622		

# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Concluded*

Brief description of loss	Charged to 1998-99 Vote	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL REVENUE</b>					
Cashier shortages in various offices .....	1	8,155		8,155	
Theft of travellers cheques .....	1	800		800	
Loss of petty cash (3 cases) .....	1	132		132	
Loss related to salary overpayments .....	1	771		771	
Loss on foreign currency exchange .....	1	275		275	
Advances that cannot be accounted for (3 cases) .....	1	600		600	
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Theft of petty cash .....	1	77		77	
<b>PARLIAMENT</b>					
<b>The Senate</b>					
Theft of petty cash .....		420			420
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
<b>Receiver General—Cheque Redemption Control Directorate</b>					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (9,589 cases) .....		3,103,769 <sup>(1)</sup>	3,040,178	63,591	
Irregular endorsements (255 cases) .....		551,671 <sup>(1)</sup>	547,229	4,442	
Not endorsed (981 cases) .....		463,682 <sup>(1)</sup>	391,870	71,812	
Others (883 cases) .....		891,997 <sup>(1)</sup>	826,155	65,842	
Ministerial Bank Accounts—					
Others (3 cases) .....		554	554		
<b>SOLICITOR GENERAL</b>					
<b>Correctional Service</b>					
Loss of inmate money (3 cases) .....		1,703		1,703	
Loss of petty cash .....		125		125	
Theft of petty cash .....		124		124	
<b>Royal Canadian Mounted Police</b>					
Loss of prisoner's personal belongings .....		3,216		3,216	
Theft of money .....		1,002		1,002	
<b>TRANSPORT</b>					
<b>Department</b>					
Use of counterfeit money to pay for an aviation license .....		100		100	
Theft from petty cash .....	1	90		90	
<b>VETERANS AFFAIRS</b>					
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee .....		622	350		272
False or fraudulent claim for War Veterans Allowance benefits (2 cases) .....		74,145			74,145
Loss of petty cash (2 cases) .....		247	247		
		163,377,826	58,201,170	13,320,886	91,855,770

(S) Statutory authority.

<sup>(1)</sup> Unrecoverable amount from financial institution by the Check Redemption Control Directorate.

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Theft of computer equipment .....	5,000		5,000	
Theft of CD-Writer .....	400		400	
Theft of Mettler balance .....	2,000		2,000	
Theft of printer laser jet (2 cases) .....	2,730			2,730
Theft of masks (2 cases) .....	360		360	
Damages to stolen vehicles .....	1,000		1,000	
Theft of gas from Government vehicle .....	50			50
Damage to Government vehicles (3 cases) .....	1,838			1,838
Theft of printer, screwdriver kit and garbage bags .....	1,529			1,529
Theft of a server .....	45,000	149	44,851	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Damage to a Government building as a result of a break-in .....	100		100	
Damage to Government vehicles .....	3,643		3,643	
Damage to a kiosk .....	724		724	
Damage to a staff housing unit as a result of a break-in .....	670		670	
Damage to a toilet building caused by a vehicle .....	4,000		4,000	
Theft of computers .....	20,160		20,160	
Theft of computer equipment .....	24,883	4,383	20,500	
Theft of equipment .....	11,287		11,287	
Theft of a generator .....	1,600		1,600	
Theft of a portable radio .....	1,000		1,000	
Theft of a video camera .....	1,000		1,000	
Theft of safe .....	600		600	
Vandalism to buildings .....	5,423		5,423	
Vandalism to campgrounds .....	100		100	
Vandalism to a coin shower box .....	406		406	
Vandalism to a toilet building .....	4,000		4,000	
<b>National Archives of Canada</b>				
Theft of microcomputers .....	8,500		8,500	
<b>Public Service Commission</b>				
Theft of audio visual equipment .....	450		450	
Theft of EDP equipment .....	22,398		22,398	
Theft of exam material .....	75,000		75,000	
<b>Status of Women—Office of the Co-ordinator</b>				
Theft of laptop .....	1,200		1,200	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Loss of laptop computers .....	10,000		10,000	
Loss of desktop computer .....	2,500		2,500	
Loss of cellular phone .....	299	200	99	
Loss of monitor .....	300	300		
Loss of computer speakers .....	30		30	
Loss of computer components .....	500		500	
Theft of computer components .....	300			300
Theft of laptop computers .....	5,000		5,000	
<b>Immigration and Refugee Board of Canada</b>				
Theft of laptop computers .....	10,000		10,000	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>ENVIRONMENT</b>				
<b>Department</b>				
Theft of hydrometric equipment .....	3,379		3,379	
Theft of microcomputers and related equipment .....	53,707		50,707	3,000
Theft of electronic equipment .....	6,114		6,114	
Theft of optical equipment .....	2,300		2,300	
Theft of office equipment .....	1,368		1,368	
Theft of tools .....	710		710	
Theft of technical equipment .....	12,632	5,000	7,632	
Vandalism to building .....	400		400	
Vandalism to vehicle .....	650		650	
<b>FINANCE</b>				
<b>Department</b>				
Theft of microcomputers .....	4,000		4,000	
Theft of technical equipment .....	600		600	
<b>Canadian International Trade Tribunal</b>				
Theft of microcomputer .....	4,000			4,000
<b>FISHERIES AND OCEANS</b>				
Theft of computer and computer equipment (72 cases) .....	216,184		216,184	
Theft of cameras and video equipment (10 cases) .....	20,797		20,797	
Theft of vehicle and vehicle parts (6 cases) .....	27,926	20,000	7,926	
Theft of office equipment and supplies (14 cases) .....	14,908		14,908	
Theft of tools and equipment (51 cases) .....	137,723		137,723	
Theft of boats and boating equipment (19 cases) .....	52,950		52,950	
Theft of firearms (2 cases) .....	831		831	
Theft of uniforms (13 cases) .....	1,738		1,738	
Theft of refrigeration equipment (3 cases) .....	4,991		4,991	
Damage to vehicles during a strike .....	5,530		5,530	
Damage to a boat .....	9,835		9,835	
Damage to equipment and supplies (2 cases) .....	1,900		1,900	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Theft of laptop computers (4 cases) .....	11,300		11,300	
Theft of computers (3 cases) .....	7,122		7,122	
Theft of cellular phones (4 cases) .....	2,499		2,499	
Theft of video camera recorder .....	352		352	
<b>International Joint Commission</b>				
Theft of microcomputers .....	10,544		10,544	
<b>HEALTH</b>				
<b>Department</b>				
Theft of computers (3 cases) .....	15,363		2,100	13,263
Theft of cellular phone .....	955			955
<b>Medical Research Council</b>				
Theft of computers (3 cases) .....	8,873	2,902	5,971	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
<b>NATIONAL HEADQUARTERS</b>				
Theft of cellular phones (4 cases) .....	1,903		1,903	
Theft of laptop computers (4 cases) .....	23,143		23,143	
<b>NOVA SCOTIA</b>				
Theft of video camera .....	890		890	
Theft of laptop computer .....	4,305		4,305	
Slashed tires (4 cases) .....	908		908	
Smashed window and lights (9 cases) .....	2,129		2,129	



LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>QUEBEC</b>				
Theft of video and television .....	1,200		1,200	
Theft of laptop computers (8 cases) .....	28,923		28,923	
Theft of telephone (2 cases) .....	230		230	
Theft of cellular phones (4 cas) .....	1,200		1,200	
Theft of computers (2 cases) .....	32,600		32,600	
Theft of loudspeakers for Appli-sys kiosk (2 cases) .....	35		35	
Theft of a CD-ROM .....	200		200	
<b>ONTARIO</b>				
Theft of laptop computers .....	33,500		33,500	
Theft of cellular phones .....	1,200		1,200	
Theft of video monitors and convertors .....	1,090		1,090	
Theft of office equipment .....	200		200	
<b>ALBERTA/NORTHWEST TERRITORIES</b>				
Vandalism to Government vehicles .....	900		900	
Vandalism to monitor .....	500		500	
Theft of laptop computers .....	40,400		40,400	
Theft of computer keyboard .....	100		100	
<b>BRITISH COLUMBIA/YUKON</b>				
Vandalism to Government vehicles (2 cases) .....	1,630		1,630	
Damage to glass door entrance .....	400		400	
Theft of network card and modem .....	2,488		2,488	
Theft of computers, printers and accessories (31 cases) .....	45,560		45,560	
Theft of cellular phone .....	300		300	
Theft of car licence plate .....	18		18	
Damage due to a theft of a car .....	1,041		1,041	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Theft of cellular phones, NWT, Calgary regions .....	1,499		1,499	
Theft of laptops, NWT, Atlantic, Headquarter, Ontario regions .....	19,790	7,000	12,790	
Loss of speaker phone, Headquarter region .....	1,100		1,100	
Theft of 32 meg of ram, Headquarter region .....	300		300	
Theft of ergonomic chair and computer, British Columbia region .....	4,200		4,200	
Theft of typewriter, Ontario region .....	579		579	
Damage/vandalism to building, Ontario region .....	3,310		3,310	
Damage/vandalism to small safe, Ontario region .....	519		519	
Damage/vandalism to security shell, Ontario region .....	4,250		4,250	
Damage/vandalism to cabinets, Ontario and Yukon regions .....	2,558		2,558	
Damage/vandalism to cash box, Ontario region .....	30		30	
Theft of VCR, Ontario region .....	300		300	
Theft of laptop bag, Ontario region .....	300		300	
Theft of Adidas bag, Ontario region .....	35		35	
Damage/vandalism to a vault, Ontario region .....	4,088		4,088	
Damage/vandalism to a bookcase, Ontario region .....	300		300	
Damage/vandalism to doors, Ontario and Yukon regions .....	2,104		2,104	
Damage/vandalism to fireproof safe, Ontario region .....	400		400	
Damage/vandalism to key box, Ontario region .....	75		75	
Miscellaneous thefts; LAN connections, extensions cords, floppy disks, mouse and mouse pad, Ontario region .....	1,000		1,000	
Theft of water and snowpack monitoring equipment, Yukon region .....	500		500	
Theft of Texas Instrument organizer, Yukon region .....	126		126	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Vandalism to Government vehicle/theft of car stereo, stolen vehicle, Saskatchewan region .....	1,550		1,550	
Stolen vehicle, Saskatchewan region .....	8,563		8,563	
Loss of cellular phone, Atlantic region .....	299		299	
<b>INDUSTRY</b>				
<b>Department</b>				
Theft of amplifier (4 cases) .....	2,190		2,190	
Theft of computers (6 cases) .....	15,975		15,975	
Theft of laptop computers (36 cases) .....	175,833		170,833	5,000
Theft of printer .....	700		700	
Theft of computer monitors (5 cases) .....	6,169		6,169	
Theft of computer hardware (27 cases) .....	41,263		41,263	
Theft of telephones (6 cases) .....	1,164		1,164	
Theft of cameras (3 cases) .....	4,200		4,200	
Theft of cellular phones (6 cases) .....	1,663		1,663	
Theft of telephone headset .....	300		300	
Theft of laptop, phones and computer relating equipment .....	15,000		15,000	
Theft of speakers (5 cases) .....	3,655		3,655	
Theft of generators (2 cases) .....	6,147		6,147	
Theft of attenuator .....	530		530	
Theft of power supply .....	708		708	
Theft of office equipment (2 cases) .....	543		543	
Theft of micro audio .....	2,249		2,249	
Theft of TVs (2 cases) .....	1,146		1,146	
Theft of agendas (2 cases) .....	1,895		1,895	
<b>Canadian Space Agency</b>				
Loss of a CD writer in employee's office .....	720		720	
Loss or theft of an overhead projector .....	590		590	
Theft of an omega zip drive unit .....	460		460	
Theft of a laptop computer, Huntsville .....	4,850		4,850	
Theft of a laptop, computer monitor and equipment from an employee's residence .....	5,800		5,800	
Theft of a laptop from an employee's residence (2 cases) .....	10,030		10,030	
Theft of a laptop computer from an employee's hotel room .....	5,000		5,000	
<b>Economic Development Agency of Canada for the Regions of Quebec</b>				
Theft of departmental vehicle .....	10,000		10,000	
Theft of laptop computer .....	4,849		4,849	
Theft of cellular phones (2 cases) .....	1,900		1,900	
<b>National Research Council of Canada</b>				
Theft of microcomputers .....	70,536			70,536
Theft of cameras .....	13,515			13,515
Theft of technical equipment .....	6,392			6,392
<b>Natural Sciences and Engineering Research Council</b>				
Theft of telephone .....	160		160	
<b>Social Sciences and Humanities Research Council</b>				
Theft of telephone .....	216		216	
<b>Western Economic Diversification</b>				
Theft of laptops .....	24,960		24,960	
Theft of monitors .....	1,390		1,390	
Theft of a docking station .....	489		489	
Theft of CPUs .....	15,882		15,882	
Theft of a cellular telephone .....	200		200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>JUSTICE</b>				
<b>Department</b>				
Theft of a portable microcomputer (2 cases) .....	8,150		8,150	
<b>Canadian Human Rights Commission</b>				
Theft of travel bag .....	254		254	
Damage to filing cabinet and broken lock .....	347		347	
<b>NATIONAL DEFENCE</b>				
Loss of reservists' and cadets' combat clothing (718 cases) .....	414,092	6,211	407,881	
Loss of clothing and personal field kit due to theft (93 cases) .....	21,250	3,402	17,848	
Loss of computers and related equipment (26 cases) .....	82,439	6,544	75,895	
Loss of communication equipment and installation kits .....	24,933		24,933	
Loss of air lift evacuation bag .....	1,170		1,170	
Loss of night vision goggles (7 cases) .....	35,426		35,426	
Loss of pressure cooker .....	148		148	
Loss of ski equipment and snowshoes (8 cases) .....	1,031		1,031	
Loss of drills (2 cases) .....	288		288	
Loss of fire extinguisher .....	185		185	
Loss of laser pointer .....	345		345	
Loss of cassette player .....	380		380	
Loss of binoculars (4 cases) .....	1,961		1,961	
Loss of outboard motors (3 cases) .....	6,546		6,546	
Loss of rifle cleaning accessories .....	179		179	
Loss of handcuffs .....	55		55	
Loss of cargo straps .....	4,300		4,300	
Loss of trap covers (2 cases) .....	690		690	
Loss of cooking set .....	33		33	
Loss of Zodiac boat .....	32,872		32,872	
Loss of generators (2 cases) .....	1,730		1,730	
Loss of compasses (5 cases) .....	144		144	
Loss of gas cook stove and lantern .....	128		128	
Loss of microwave .....	412		412	
Loss of soldering tounge set .....	1,109		1,109	
Loss of gun barrel .....	1,109		1,109	
Loss of combat boots (31 cases) .....	2,109		2,109	
Loss of cell phones (2 cases) .....	905		905	
Loss of cargo tie down .....	150		150	
Loss of a recorder .....	1,400		1,400	
Loss of a hand operated siren .....	1,060		1,060	
Loss of radio equipment (2 cases) .....	2,098	2,098		
Loss of battery chargers (2 cases) .....	154		154	
Theft of burner stoves (2 cases) .....	76		76	
Loss of «Coleman» lantern .....	53		53	
Loss of pot set .....	33		33	
Theft of cartridges .....	647		647	
Theft of foam proportioner .....	212		212	
Theft from an armoury of sleeping bags, kilts, bagpipes and miscellaneous items .....	23,409		23,409	
Damage to a perimeter fence .....	349		349	
Theft of spare tires from Government vehicle (2 cases) .....	640		640	
Damage caused by a fire beside an armoury .....	100		100	
Damage to a Government vehicle .....	100		100	
Damage to Government rental cars (2 cases) .....	861		861	
Damage caused to a building and trailer by fire .....	642,000		642,000	
Damage to a barracks door .....	500		500	
Damage to an armoury .....	13,000		13,000	
Theft of a printer .....	556		556	
Loss of a meter .....	461		461	
Theft of cadet swords, miscellaneous items, due to break in .....	1,013		1,013	
Loss of global positioning systems (2 cases) .....	789		789	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of combat clothing (81 cases) .....	5,140		5,140	
Loss of work clothing .....	3,595		3,595	
Loss of flight clothing .....	1,902		1,902	
Loss of kit .....	8,046		8,046	
Loss of tools (26 cases) .....	26,409		26,409	
Loss of computers (3 cases) .....	17,452		17,452	
Damage to vehicles (4 cases) .....	2,075		2,075	
Loss of boats and motors (3 cases) .....	6,248	1,980	4,268	
Loss of nursery school caused by vandalism and fire damage .....	22,666		22,666	
Loss of office equipment .....	588		588	
Loss of multimeter .....	566		566	
Loss of radio equipment .....	2,733	2,706	27	
Loss of headset .....	163		163	
Loss of flatbed trailer .....	999		999	
Loss of rifle .....	343	343		
Loss of compressor .....	1,825		1,825	
Loss of saxophone .....	3,195		3,195	
Loss of telescopes (2 cases) .....	484		484	
Loss of flags .....	143		143	
Loss of military police club .....	100		100	
Loss vacuum cleaners (2 cases) .....	3,346		3,346	
Loss of portable duo pack .....	518		518	
Loss of diver's knife .....	35		35	
Loss of parachute marker .....	1,715		1,715	
Loss of unreturned reservists' kit (72 cases) .....	160,473		160,473	
Loss of computers and accessories (4 cases) .....	18,574		18,574	
Loss of bandsaw .....	1,500		1,500	
Loss of Zodiac boat and diving gear .....	6,351		6,351	
Loss of Zodiac boat and motor .....	7,319		7,319	
Loss of naval combat clothing and personal kit (2 cases) .....	254		254	
Loss of video recorder .....	380		380	
Loss of knife .....	107		107	
Loss of close in weapon system .....	43		43	
Loss of recoil indicator for a 57 mm gun .....	5,325		5,325	
<b>NATIONAL REVENUE</b>				
Theft/loss of computers and peripherals and other informatic equipment (25 cases) .....	121,583		121,583	
Theft of cellular phones (3 cases) .....	629	79	550	
Theft of office equipment (9 cases) .....	847		847	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Theft of informatics and related equipment .....	18,857		18,857	
Theft of technical equipment .....	50,621		50,621	
Theft of tools .....	7,302		7,302	
Theft of small motorized vehicles .....	11,927		11,927	
Theft of other property .....	785		785	
Vandalism to building and vehicles .....	3,762		3,762	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Theft of cellular phones (6 cases) .....	949		949	
Loss of cellular phones (2 cases) .....	400		400	
Theft of microcomputers (2 cases) .....	5,050		5,050	
Loss of microcomputers .....	2,130		2,130	
<b>Canadian Centre for Management Development</b>				
Theft of a computer .....	2,700		2,700	
Theft of audio-visual equipment .....	550		550	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Theft of laptop (2 cases) .....	13,400	8,000		5,400
Theft of camera .....	500		500	
<b>Chief Electoral Officer</b>				
Theft of external CD-ROM drive .....	110		110	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Theft of computer components, memory, and accessories .....	4,148		4,148	
Theft of CPU .....	14,782		14,782	
Theft of laptop computers .....	46,137		46,137	
Theft of computers .....	36,326		36,326	
Theft of VCRs .....	1,724			1,724
Theft of a fax machine .....	3,900		3,900	
Theft of cellular phones and a pager .....	2,145		2,145	
Theft of various office supplies .....	3,495		3,147	348
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Theft of external modem .....	200		200	
<b>Correctional Service</b>				
Damage due to fire (49 cases) .....	21,798		21,798	
Damage due to inmate riot (28 cases) .....	169,373	1,042	167,755	576
Damage to computer equipment (2 cases) .....	800		800	
Damage to Deister clock (3 cases) .....	1,000		1,000	
Damage to motor vehicle due to theft .....	975		975	
Damage to plate glass window (60 cases) .....	6,462		6,462	
Loss of asset inventories (10 cases) .....	29,399		29,399	
Theft of audio/video equipment (5 cases) .....	4,891		4,891	
Theft of canteen stock (3 cases) .....	3,816		3,316	500
Theft of computer equipment (12 cases) .....	44,944		44,944	
Theft of food .....	447		447	
Theft of supplies (4 cases) .....	7,473		7,473	
Unauthorized inmates purchases .....	2,392		2,392	
Vandalism of motor vehicle (7 cases) .....	16,047		16,047	
Vandalism of property and equipment (285 cases) .....	59,050	15,589	38,910	4,551
Water damage .....	4,500		4,500	
<b>National Parole Board</b>				
Theft of a microcomputer .....	2,000		2,000	
<b>Royal Canadian Mounted Police</b>				
Theft of police badges .....	29		29	
Theft of handcuffs .....	25		25	
Theft of computers .....	8,000			8,000
Theft of laptop computers .....	4,997		4,997	
Theft of Toshiba laptop .....	3,365		3,365	
Theft of a 16 SIMM mb card for Satellite Pro .....	200		200	
Wilful damage of radio transmitter and related accessories .....	1,000		1,000	
Wilful damage to Government property .....	1,501		600	901
Wilful damage to Government equipment .....	12,248	490	858	10,900
Loss of equipment .....	5,500	2,500	2,500	500
Wilful damage to police vehicles .....	169,929	6,490	24,182	139,257
Damage to police vehicles due to accidents .....	360,420	103,897	115,797	140,726



# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of laptop computers (5 cases) .....	25,700		25,700	
Theft of computers (3 cases) .....	14,813		14,813	
Theft of a fax machine .....	1,200		1,200	
Theft of laser jet printer .....	1,614		1,614	
Theft of an electronic organizer with cradle and software .....	499		499	
Theft of a cellular phone .....	610		610	
Damage to vehicle caused by vandalism .....	6,500		6,500	
<b>Canadian Transportation Agency</b>				
Theft of fax machine .....	745		745	
Theft of laptop computer .....	6,372		6,372	
<b>TREASURY BOARD</b>				
Theft of microcomputers .....	9,975		9,975	
Theft of technical equipment .....	600		600	
<b>VETERANS AFFAIRS</b>				
Theft of camera .....	497		497	
Theft of computer equipment .....	13,540		13,540	
Theft of video camera .....	1,387		1,387	
	4,688,783	201,305	4,050,987	436,491

## LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damage to posts and wire fence (2 cases) .....	200	200		
Damage to government vehicle (2 cases) .....	2,415		2,415	
Broken window's (2 cases) .....	800		800	
Damage to Government vehicle (2 cases) .....	33,187	8,305	24,812	70
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Damage to animal fence .....	4,250	4,250		
Damage to bridge railing and posts .....	4,053	4,053		
Damage to Government building .....	1,372		1,372	
Damage to Government vehicles .....	16,854		16,854	
Damage to guard rail .....	1,000	1,000		
Damage to highway structure .....	650	650		
Damage to staff housing .....	300	100	200	
Loss of equipment .....	4,071		3,709	362
Damage to vehicle caused by a fire .....	6,500		6,500	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Damages to microcomputers and related equipment .....	15,464		15,464	
Damages to vehicles due to accidents .....	22,500		22,500	
Damages to optical equipment .....	9,707		9,707	
Damages to technical equipment .....	11,873		11,873	
Damages to electrical equipment .....	1,255		1,255	
Damages to office equipment .....	2,434		2,434	
Damages to electronic equipment .....	14,975		14,975	
Damages to boat .....	3,262		3,262	
<b>FISHERIES AND OCEANS</b>				
Damages to Crown vehicles (25 cases) .....	396,711	2,022	379,502	15,187
Items lost at sea (10 cases) .....	797,843	650,000	147,843	
Damages to property (5 cases) .....	5,148		5,148	
Vandalism to building .....	1,900		1,900	
Loss of equipment due to fire .....	48,152		48,152	
Loss of firearm .....	550		550	
Destroyed items (2 cases) .....	7,600		7,600	
Loss of boating equipment (6 cases) .....	52,175		52,175	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Damage following car accidents .....	28,035		28,035	
<b>HEALTH</b>				
<b>Department</b>				
Damages to vehicles due to accident (5 cases) .....	5,171		5,171	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Damage to Government vehicle following accident, Nova Scotia region (2 cases) .....	5,804		5,804	
Damage to Government vehicle following accident, New Brunswick region .....	3,681		3,681	
Damage to a job employment kiosk, Ontario region .....	300		300	
Damage to computer monitors, Alberta and Northwest Territory regions .....	5,000		5,000	
Damage to Government vehicle following accident, Alberta and Northwest Territories regions .....	1,738		1,738	
Damage to Government vehicle following accident, British Columbia and Yukon regions .....	1,629		1,629	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Damage to Government vehicles due to accidents, Atlantic and Saskatchewan regions .....	4,103		4,103	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to Government vehicle following accident .....	700			700
<b>NATIONAL DEFENCE</b>				
Loss of clothing and personal kit in a fire .....	2,549		2,549	
Shortages on distribution accounts on close out of CFB Calgary .....	18,746		18,746	
Shortages on distribution accounts on close out of CFB Chilliwack .....	21,186		21,186	
Loss of personal field kit (242 cases) .....	104,514		104,514	
Loss of magnetic compasses (11 cases) .....	260		260	
Loss of goggles (5 cases) .....	200		200	
Loss of reamer .....	261		261	
Loss of impact extension .....	16		16	
Loss of universal joint .....	36		36	
Loss of air mattresses (2 cases) .....	165		165	
Loss of dehumidifier .....	240		240	
Loss of charge propellant .....	242		242	
Loss of cold weather parkas (6 cases) .....	794		794	
Loss of generator .....	779		779	
Loss of computers and accessories (8 cases) .....	25,773		25,773	
Loss of radio equipment .....	1,103		1,103	
Loss of dental equipment (11 cases) .....	8,763		8,463	300
Loss of musical instruments (10 cases) .....	34,339		34,339	
Loss of storage cabinet (2 cases) .....	2,310		2,310	
Loss of listening equipment .....	200		200	
Loss of laser pointer .....	99		99	
Loss of rifles and parts .....	2,219		2,219	
Loss of photo interpretation kit .....	366		366	
Loss of a recorder .....	178		178	
Loss of drafting instrument (3 cases) .....	771		771	
Loss of dictation recorder .....	399		399	
Loss of heart rate monitors (4 cases) .....	907		907	
Loss of bicycle trainer .....	825		825	
Loss of surgical instrument cabinet .....	901		901	
Loss of instrument table .....	300		300	
Loss of medical instrument supply chest .....	420		420	
Loss of medical supplies—Various items .....	7,320		7,320	
Loss of medical and surgical supply set .....	2,848		2,848	
Loss of diesel fuel .....	150		150	
Loss of unleaded gas .....	785		785	
Loss of resuscitator .....	606		606	
Loss of stop watch .....	106		106	
Loss of coffee urn .....	121		121	
Loss of cooking pots (8 cases) .....	1,904		1,904	
Loss of frying pan .....	56		56	
Loss of whistle balls (7 cases) .....	30		30	
Loss of fire fighting carrying pack and hose assembly .....	7,792		7,792	
Loss of folding cot .....	71		71	
Loss of burner stoves (2 cases) .....	76		76	
Loss of field phone .....	748		748	
Losses due to vehicle accidents (19 cases) .....	55,007		55,007	
Loss of cell phone at sea .....	900		900	
Loss of transponder .....	4,000		4,000	
Loss of multimeter instrument .....	100		100	
Loss of fire fighters personal kit (16 cases) .....	591		591	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of lifting sling .....	2,011		2,011	
Loss of divers' dress (8 cases) .....	12,928		12,928	
Loss of tents (4 cases) .....	3,260		3,260	
Loss of tent front wall .....	505		505	
Loss of divers' equipment .....	7,380		7,380	
Loss of ships' equipment (over 250 cases) .....	40,350		40,350	
Loss of clothing on ships (over 300 cases) .....	28,442		28,442	
Spoiled rations .....	73,416		73,416	
Loss of global positioning systems .....	1,065		1,065	
Loss of work clothing (18 cases) .....	6,022		6,022	
Loss of search and rescue clothing .....	13,001		13,001	
Loss of flight clothing (3 cases) .....	1,012		1,012	
Loss of search and rescue equipment (21 cases) .....	60,443		60,443	
Loss of CF-18 and various equipment, due to an accidental crash .....	33,623,657		33,623,657	
Loss of personal kit items (7 cases) .....	4,751		4,751	
Loss of tools (12 cases) .....	22,757		22,757	
Loss of vehicles (11 cases) .....	128,409		128,409	
Loss of mechanical equipment .....	7,255		7,255	
Loss of office equipment (3 cases) .....	1,209		1,209	
Loss of chronograph watch .....	146		146	
Loss of radio .....	782		782	
Loss of headset .....	400		400	
Loss of acoustic distance measuring equipment .....	25,834		25,834	
Shortages on distribution accounts (5 cases) .....	174,605		174,605	
Loss of orange floater coat .....	45		45	
Loss of program loader .....	2,893		2,893	
Loss of electric lantern .....	204		204	
Loss of power supply equipment .....	140,670		140,670	
Loss of pistol barrels .....	407		407	
Loss of diver's knife .....	102		102	
Loss of roper gloves .....	35		35	
Loss of radio equipment .....	2,200		2,200	
Loss of diver's breathing apparatus .....	1,298		1,298	
Loss of reserves kit and clothing .....	26,428		26,428	
Loss of cadet clothing and kit .....	685		685	
Loss of evacuation bag .....	390		390	
Loss of cargo parachute .....	750		750	
Loss of image intensifier .....	22,293		22,293	
Loss of cameras, lantern and parachutes (search and rescue) .....	1,990		1,990	
Loss of electronic equipment .....	5,879		5,879	
Loss of navigational equipment .....	290		290	
Loss of aircraft equipment .....	5,983		5,983	
Loss of naval combat and work clothing from personal issue kit (over 100 cases) .....	66,666		66,666	
Loss of addressograph machine .....	750	750		
Loss of three quarter ton winch .....	688		688	
Loss of cable assembly .....	571		571	
Loss of various miscellaneous small items .....	1,497		1,497	
Loss of rations due to spoilage .....	8,238		8,238	
Loss of flags .....	250		250	
Loss of electrical meters .....	1,740		1,740	
Loss of ships tools, instruments and tool boxes .....	11,994		11,994	
Loss of generator meters .....	2,178		2,178	
Loss of engineering equipment .....	3,582		3,582	
Loss of gas masks and miscellaneous combat equipment (44 cases) .....	2,670		2,670	
Loss of firefighting gear and equipment .....	7,962		7,962	
Loss of buoyancy jackets, diving equipment and life preservers (71 cases) .....	17,687		17,687	
Loss of loudspeaker .....	137		137	
Loss of radio .....	3,481		3,481	
Loss of sabre radio (Search and rescue) .....	3,547		3,547	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of trouble shooting repair kit .....	1,587		1,587	
Loss of binoculars (4 cases) .....	1,434		1,434	
Loss of voice activated communication headset .....	123		123	
Loss of police equipment .....	958		958	
Loss of cargo and camouflage nets .....	12,363		12,363	
Losses of compasses (37 cases) .....	861		861	
Loss of "Coleman" stoves (10 cases) .....	771		771	
Loss of folding cots and sleeping beds .....	447		447	
Loss of blank ammunition and ranger rifles (43 cases) .....	1,440		1,440	
Loss of tarpaulin .....	780		780	
Loss of ship's door assembly .....	219		219	
Loss of cover assembly .....	340		340	
Loss of generator power distributor .....	1,343		1,343	
Loss of power saw .....	316		316	
Loss of glasses .....	36		36	
Loss of weight scales (2 cases) .....	990		990	
Loss of watches (10 cases) .....	659		659	
Loss of storage bags (2 cases) .....	100		100	
Loss of projection screens (2 cases) .....	115		115	
Loss of flashlights (5 cases) .....	108		108	
Loss of calculating machine .....	250		250	
Loss of small arms cases, 9mm magazine, sword and case (34 cases) .....	300		300	
Loss of multi-purpose saw .....	1,000		1,000	
Loss of camera .....	356		356	
Loss of coffee maker .....	47		47	
Loss of antenna .....	5,000		5,000	
Loss of marine fender .....	893		893	
Loss of wall clock .....	567		567	
Loss of ladder .....	125		125	
Loss of knives .....	360		360	
Loss of ship boarding party equipment .....	368		368	
Loss of aluminum marine buoy .....	75		75	
Loss of computer equipment .....	825		825	
Loss of helicopter support equipment .....	1,331		1,331	
<b>NATIONAL REVENUE</b>				
Damage to Crown owned vehicles due to accidents (49 cases) .....	129,090	32,645	85,900	10,545
Vandalism to Crown owned vehicles (5 cases) .....	2,012		2,012	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Loss due to fire (2 cases) .....	7,500	400	7,100	
Loss due to motor vehicle accidents (11 cases) .....	51,648	2,354	49,294	
Loss due to water damage .....	12,113		12,113	
<b>PRIVY COUNCIL</b>				
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Damage to Government vehicle following accident (4 cases) .....	7,923		7,923	
Vandalism to Government vehicles (3 cases) .....	1,375		1,375	
<b>Commissioner of Official Languages</b>				
Loss of a computer by a courier company .....	2,926	2,500	426	
Damage to Government vehicle due to accident (2 cases) .....	1,996	1,796	200	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Damage to label printer due to flooding in central registry and reception area, Winnipeg region .....	300		300	
Damage to computer printer "Dot matrix" due to flooding .....	500		500	
Damage to miscellaneous office supplies and forms due to flooding .....	100		100	
Damage due to vehicle accident (2 cases) .....	627		627	



LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to fire (17 cases) .....	103,466		103,466	
Damage due to water pipe break (8 cases) .....	10,638		10,638	
Damage following motor vehicle accident (47 cases) .....	153,932	4,202	147,583	2,147
Damage to goods .....	399		399	
Damage to plate glass window (5 cases) .....	538		538	
Loss of asset inventories (341 cases) .....	1,170,935		1,170,935	
Loss of canteen stock .....	126		126	
<b>Royal Canadian Mounted Police</b>				
Loss of mobile radios .....	21,900		21,900	
Loss of portable radios .....	69,170		69,170	
Loss of sirens radios .....	2,500		2,500	
Loss of antenna .....	1,500		1,500	
Loss of pagers and cellular phone .....	1,200		1,200	
Loss of test equipment .....	1,500		1,500	
Loss of equipment .....	2,300		2,300	
Loss of solar panels .....	7,000		7,000	
Damage to aircraft "Pilatus" .....	116,500		116,500	
Damage to Government equipment .....	28,728		28,728	
Damage to police vehicles due to accident .....	1,062,783	145,662	796,137	120,984
Damage to police vehicles .....	13,234	1,349	8,229	3,656
Theft of laptop computers .....	10,060		10,060	
<b>TRANSPORT</b>				
<b>Department</b>				
Damage to hopper cars as a result of accident (216 cases) .....	7,087,199		7,087,199	
Damage to a computer .....	3,100		3,100	
Damage to a cellular phone (3 cases) .....	4,396		4,396	
Damage to portable radio with charger .....	475		475	
Damage to cordless drill .....	315		315	
Damage to a computer with monitor, keyboard and mouse, due to fire .....	4,000		4,000	
Tractor destroyed by fire at Moosonee Airport, Ont .....	45,874	16,400	29,474	
<b>VETERANS AFFAIRS</b>				
Damage to computer hardware/peripherals .....	850		850	
	46,601,469	878,638	45,568,880	153,951

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

## PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
<b>Department</b>						
Damage following vehicle accidents .....	1996-97	116,835	29,312		76,868	10,655
Fire at 700 Croisetière Street, Iberville, Quebec .....	1996-97	19,382			3,882	15,500
<b>CANADIAN HERITAGE</b>						
<b>Department</b>						
Damage to highway structures due to motor vehicle offenses .....	1996-97	1,641	1,346			295
Theft of computers and computer equipment .....	1996-97	26,591			15,591	11,000
Theft of laptop computer and modem .....	1996-97	14,758			7,758	7,000
One laptop missing from stores building .....	1996-97	3,000				3,000
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson (2 cases) .....	1996-97	3,000				3,000
Vandalism in picnic kitchen shelter .....	1997-98	1,900	1,330	570		
Damage to animal fence .....	1997-98	8,000				8,000
Damage to playground .....	1997-98	150			150	
Damage to Government vehicles .....	1997-98	48,098	1,759		46,339	
Fire and reconstruction of Green Gables House .....	1997-98	575,000			575,000	
Theft of computers .....	1997-98	21,475			20,725	750
<b>National Film Board</b>						
Fraudulent submission of supplier's invoices for payment .....	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal .....	1992-93	8,176	7,527			649
Theft of television/video-cassette recorder .....	1997-98	1,021				1,021
<b>CITIZENSHIP AND IMMIGRATION</b>						
<b>Department</b>						
Theft of revenues .....	1997-98	80,022 <sup>(1)</sup>			70,822	9,200
Cashier shortage .....	1997-98	8,230			8,230	
<b>ENVIRONMENT</b>						
<b>Department</b>						
Loss of scientific equipment due to helicopter accident .....	1996-97	40,157		13,100	27,057	
Misuse of government mastercard and authorized use of ARI card .....	1997-98	7,400				7,400
Damages to technical equipment .....	1997-98	17,890		14,750	3,140	
Theft of microcomputer and related equipment .....	1997-98	75,151			75,151	
Theft of electronic equipment .....	1997-98	1,675			1,675	
Vandalism to technical equipment .....	1997-98	4,500			4,500	
Theft of optical equipment .....	1997-98	5,323			5,323	
Theft of office equipment .....	1997-98	10,455			10,455	
Theft of technical equipment .....	1997-98	19,880			19,880	
<b>FISHERIES AND OCEANS</b>						
Theft of revenue by employee .....	1996-97	63,643	644		20,999	42,000
Repair damages to Crown vehicles .....	1996-97	42,059	2,560		39,499	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
<b>Department</b>						
Theft of immigration, mission visa/consular funds .....	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds .....	1994-95	176,857				176,857

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of immigration, mission visa/consular funds.....	1994-95	10,542	4,182			6,360
Misappropriation of public funds.....	1993-94	24,068	21,995	206		1,867
Loss of money, mission funds.....	1993-94	3,557			2,558	999
Theft of mission funds.....	1995-96	46,004			3,114	42,890
Theft of mission funds.....	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds.....	1997-98	454,824 <sup>(1)</sup>	1,451		1,235	452,138
Loss of mission funds.....	1996-97	279,465	205,584		61,326	12,555
Loss of mission funds.....	1997-98	112,491	558	220	103,576	8,137
Fraudulent travel claim.....	1997-98	448		448		
Theft of passport receipts.....	1997-98	133			133	
Net cashier shortages (total gross shortages \$5,580; total gross overages \$4,025).....	1997-98	1,555			1,555	
Fire in Canadian Embassy, Caracas, Venezuela.....	1997-98	4,000,000			3,000,000	1,000,000
<b>HEALTH</b>						
<b>Department</b>						
Theft of laptop computers (6 cases).....	1996-97	26,679			26,679	
Laptop computer damaged beyond repair.....	1996-97	3,000	750		2,250	
Damage to Government vehicle following accident (10 cases).....	1997-98	52,537	8,791	7,399	34,240	2,107
Theft of automobiles (2 cases).....	1997-98	28,813			28,813	
Theft of informatic equipment/components (5 cases).....	1997-98	5,672			5,672	
Damage to building as a result of break-in (6 cases).....	1997-98	9,300			9,300	
<b>HUMAN RESOURCES DEVELOPMENT</b>						
<b>Department</b>						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC.....	1986-87	17,500			17,500	
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC.....	1994-95	11,960	1,050			10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre.....	1993-94	260	230			30
Receipt books had not been recorded and deposited—Toronto East CEC.....	1993-94	12,910	4,193			8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior.....	1994-95	53,190	5,090 <sup>(1)</sup>	6,600		41,500
Falsification of trainee documents to obtain funds on Subsidized Jobs (ISJ) Program Agreements—Job Opportunities—Social Assistance Recipients Ont <sup>(1)</sup> .....	1993-94	145,590			<sup>(1)</sup>	145,590 <sup>(1)</sup>
Employment Insurance Benefits obtained by fraud.....	1993-94	148,255,302	133,071,672 <sup>(1)</sup>	3,947,166	4,954,302	6,282,162
Employment Insurance Benefits obtained by fraud.....	1994-95	155,339,711	110,590,876	5,874,516	7,172,404	31,701,915
Employment Insurance Benefits obtained by fraud.....	1995-96	168,374,825	108,663,127	10,242,017	7,595,044	41,874,637
Employment Insurance Benefits obtained by fraud.....	1996-97	143,199,640	78,553,477	14,571,007	5,833,642	44,241,514
Employment Insurance Benefits obtained by fraud <sup>(1)</sup> .....	1997-98	139,711,649	45,490,232	33,446,993	5,211,389	55,563,035
Fraudulent claims for benefits:						
Family Allowances.....	1985-86	53,146	21,156		28,985	3,005
Family Allowances.....	1986-87	43,256	21,584		14,344	7,328
Family Allowances.....	1987-88	90,058	61,886		24,771	3,401
Family Allowances.....	1988-89	120,284	55,090		47,432	17,762
Family Allowances.....	1989-90	95,663	49,060		32,525	14,078
Family Allowances.....	1990-91	32,464	14,232	240	7,786	10,206
Family Allowances.....	1991-92	73,703	25,689		34,196	13,818
Family Allowances.....	1992-93	46,804	20,159	200	9,757	16,688
Family Allowances.....	1993-94	156,746 <sup>(1)</sup>	33,057	500	38,952	84,237

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Family Allowances .....	1994-95	3,690	2,039			1,651
Old Age Security .....	1987-88	339,615	224,458	5,941	35,501	73,715
Old Age Security .....	1988-89	1,044,068 <sup>(1)</sup>	502,392 <sup>(1)</sup>	1,493	138,650	401,533
Old Age Security .....	1989-90	721,089	246,277 <sup>(1)</sup>		115,963	358,849
Old Age Security .....	1990-91	639,880	293,864	5,113	101,715	239,188
Old Age Security .....	1991-92	617,627	141,425 <sup>(1)</sup>	11,879	293,055	171,268
Old Age Security .....	1992-93	1,060,663	270,127 <sup>(1)</sup>	2,406	104,713	683,417
Old Age Security .....	1993-94	353,743	127,038 <sup>(1)</sup>	14,224	32,040	180,441
Old Age Security .....	1994-95	1,184,864	227,308 <sup>(1)</sup>	20,346	187,402	749,808
Old Age Security .....	1995-96	758,970	88,237 <sup>(1)</sup>	53,923	18,084	598,726
Old Age Security .....	1996-97	518,270	22,445	42,774	1,836	451,215
Old Age Security .....	1997-98	680,414 <sup>(1)</sup>	2,132	34,407	12,743	631,132
Canada Pension Plan .....	1986-87	7,040	6,356	300		384
Canada Pension Plan .....	1987-88	8,978	5,383			3,595
Canada Pension Plan .....	1989-90	240,552	140,218 <sup>(1)</sup>	5,678	47,525	47,131
Canada Pension Plan .....	1990-91	1,105,864	499,709 <sup>(1)</sup>	38,884	108,074	459,197
Canada Pension Plan .....	1991-92	437,731	57,037 <sup>(1)</sup>	7,608		373,086
Canada Pension Plan .....	1992-93	1,364,900	376,203 <sup>(1)</sup>	77,676	66,207	844,814
Canada Pension Plan .....	1993-94	766,025 <sup>(1)</sup>	111,815 <sup>(1)</sup>	54,815	37,242	562,153
Canada Pension Plan .....	1994-95	552,762 <sup>(1)</sup>	70,267 <sup>(1)</sup>	38,853		443,642
Canada Pension Plan .....	1995-96	798,814 <sup>(1)</sup>	151,706 <sup>(1)</sup>	47,782		599,326
Canada Pension Plan .....	1996-97	284,839 <sup>(1)</sup>	4,756	12,450		267,633
Canada Pension Plan .....	1997-98	1,862,075		115,661		1,746,414
Cash lost in transit between HRCC's, Newfoundland region .....	1996-97	756	756 <sup>(1)</sup>			
Training program: Fraud by Abatisowin training group employee, Ont. ....	1996-97	45,688			45,688 <sup>(1)</sup>	
Unexplained loss of petty cash:						
Theft of receipts, Nova Scotia region .....	1997-98	1,762				1,762
An employee obtained Canada Pension Plan benefits by fraud, Nova Scotia region .....	1997-98	4,756				4,756
Fraudulent travel claim, Nova Scotia Region .....	1997-98	204				204
Fraudulent cheques issued by an employee, Nova Scotia Region .....	1997-98	186,158				186,158
Theft of cellular phones, British Columbia/ Yukon (7 cases) .....	1997-98	4,955			1,995	2,960
Fraudulent EI claim, Newfoundland region .....	1997-98	1,420 <sup>(1)</sup>		287		1,133

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

## Department

Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan region .....	1987-88	20,784	10,977 <sup>(1)</sup>	1,139		8,668
Fraudulent claims for social assistance payment, Saskatchewan region .....	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Yukon region (2 cases) .....	1992-93	2,812	900			1,912
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1992-93	9,471	5,175		2,581	1,715
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases) .....	1993-94	36,754	4,291		4,134	28,329
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits .....	1995-96	100			100	
Theft of computer, Headquarters, Quebec, Alberta and British Columbia regions .....	1995-96	66,503	3,150		63,353	



# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of petty cash, Headquarters . . . . .	1995-96	65			65	
Theft of computer equipment, Headquarters and British Columbia regions . . . . .	1995-96	9,066			8,027	1,039
Theft of electrical equipment, Yukon region . . . . .	1995-96	11,200	525		10,675	
Theft of shotgun, Yukon region . . . . .	1995-96	700			700	
Theft of camera, Yukon region . . . . .	1995-96	675			675	
Alteration of payments, Manitoba region . . . . .	1996-97	27,545				27,545
Theft of laptop computer, carrying case and docking system, Headquarters, Atlantic, British Columbia and Yukon regions . . . . .	1996-97	84,259	2,500		81,759	
Theft of Yamaha 4 wheel drive ATV with winch, Yukon region . . . . .	1996-97	6,900			6,900	
Government vehicle burned, Atlantic region . . . . .	1997-98	17,930				17,930
Flood—Loss of equipment, Atlantic region . . . . .	1997-98	11,911			11,911	
Vehicle accidents, Saskatchewan region (4 cases) . . . . .	1997-98	32,149				32,149
Theft of laptops, British Columbia, Headquarters . . . . .	1997-98	27,490		2,000	25,490	
Theft of cellular phone, Northwest Territories, Saskatchewan . . . . .	1997-98	800			600	200
<b>INDUSTRY</b>						
<b>Department</b>						
Theft of laptop computer, projector, case and a cellular phone . . . . .	1997-98	18,630	13,033			5,597
<b>Atlantic Canada Opportunities Agency</b>						
False or fraudulent claims for grants and contributions . . . . .	1994-95	57,496			47,496	10,000
False or fraudulent claims for grants and contributions (1 case) <sup>(1)</sup> . . . . .	1997-98	56,826 <sup>(1)</sup>				56,826
<b>Natural Sciences and Engineering Research Council</b>						
Theft of modular table . . . . .	1997-98	300				300
<b>JUSTICE</b>						
<b>Department</b>						
Discrepancy in project funds held by sector. . . . .	1995-96	9,292	7,267	1,310		715
<b>Canadian Human Rights Commission</b>						
Loss of money due to non-sufficient fund cheque by an employee . . . . .	1997-98	1,418		1,418		
<b>NATIONAL DEFENCE</b>						
Fraudulent Acquittance Rolls, Regiment de la Chaudière (QG SQFT) . . . . .	1993-94	29,266				29,266
Fraudulent travel duty advances held by cashier, CFB Halifax . . . . .	1995-96	13,500		13,500		
Discrepancy in cash advance, CCUNPF Primosten . . . . .	1995-96	17,857			17,857	
Theft of personal equipment . . . . .	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment . . . . .	1995-96	6,929			6,879	50
Theft of personal equipment . . . . .	1996-97	11,664	7,345		77	4,242
Misappropriation of funds from a standing advance CFB Det Sydney . . . . .	1996-97	17,074				17,074
Misappropriation of funds from a standing advance GSU Toronto . . . . .	1996-97	1,728 <sup>(1)</sup>				1,728
Misappropriation of funds from a standing advance at CFB Halifax (3 cases) . . . . .	1997-98	22,757				22,757
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw . . . . .	1997-98	29,109				29,109
Misappropriation of funds from a standing advance at CFNAHQ Yellowknife . . . . .	1997-98	12,144		12,144		



LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA — *Continued*

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Altered receipts in a petty cash advance at CFS St Johns .....	1997-98	114				114
Submission of fraudulent advances at 9 Wing Gander .....	1997-98	1,700		1,700		
Theft of cash from a standing advance at RCSE St Jean .....	1997-98	7,000				7,000
Theft of funds in an accountable advance at BFC Montreal .....	1997-98	39,129	(2)			39,129 (2)
Discrepancy in an accountable advance at 14 Wing Greenwood ..	1997-98					
Discrepancy in an accountable advance at CFB Chilliwack .....	1997-98	348		348		
Discrepancy in an accountable advance at CTCHQ Gagetown ...	1997-98	656		656		
Discrepancy in an accountable advance at CGNAHQ Yellowknife .....	1997-98	2,500		2,500		
Theft of cash from an accountable advance at CFSU(O) DGIRM ..	1997-98	135		135		
<b>NATIONAL REVENUE</b>						
Recoverable fraudulent leave .....	1989-90	8,160	4,347			3,813
Embezzlement on the part of an employee .....	1994-95	2,821,012	1,300,794		812,818	707,400
Theft of receipts .....	1994-95	89,918	8,381		68,118	13,419
Employee falsified payment .....	1996-97	1,827			370	1,457
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds .....	1996-97	40,323	15,976			24,347
Fraudulent overtime claims .....	1996-97	8,592	5,185			3,407
Fraudulent overtime claims (2 cases) .....	1997-98	133,792	62,477			71,315
Fraudulent expense claims (2 cases) .....	1997-98	15,710			12,274	3,436
Fraudulent use of taxi vouchers .....	1997-98	844			844	
Loss of petty cash (4 cases) .....	1997-98	141			141	
Loss related to salary overpayments .....	1997-98	10,776	8,301		2,475	
Damage to Crown owned vehicles due to accidents (75 cases) ...	1997-98	120,879	12,590		108,289	
<b>NATURAL RESOURCES</b>						
<b>Department</b>						
Loss due to unauthorized use of government acquisition cards (2 cases) .....	1996-97	12,745	4,114	50		8,581
<b>PRIVY COUNCIL</b>						
<b>Department</b>						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee .....	1992-93	108,267	8,446		18,241 (1)	81,580
Loss of cellular phones .....	1997-98	2,845		200	2,645 (1)	
<b>Chief Electoral Officer</b>						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre .....	1995-96	3,189	2,700			489
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
<b>Receiver General — Cheque Redemption Control Directorate</b>						
Foreign Accounts — False endorsements .....	1996-97	167,797	134,924			32,873
<b>SOLICITOR GENERAL</b>						
<b>Correctional Service</b>						
Damage due to inmate riot .....	1996-97	1,496,873	22,062		1,473,380	1,431
Damage following motor vehicle accident .....	1996-97	95,015			95,015 (1)	
Loss of inmate money .....	1996-97	383		150 (1)	233 (1)	
Vandalism of property and equipment by inmates (315 cases) .....	1997-98	229,813	6,428 (1)	626	216,341	6,418

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — *Concluded*

Brief description of loss	Year lost reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>Royal Canadian Mounted Police</b>						
Damage/loss of equipment .....	1995-96	16,962			16,962	
Loss of fine money (2 cases) .....	1995-96	638			138	500
Vandalism of police vehicles .....	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance) .....	1996-97	5,400				5,400
Theft of monies (fine, certificate) .....	1996-97	4,595	214	4,050		331
Damage to vehicles .....	1996-97	86,537	14,679	438	43,680	27,740
Damage to vehicles (police car and snowmobile) .....	1996-97	1,374,921	265,244	9,714	896,292	203,671
Damage to Government vehicle following accident (491 cases) ..	1997-98	1,241,898	323,837	98,273	656,182	163,606
Wilful damage to Government property .....	1997-98	2,674	194		1,691	789
Wilful damage to police vehicles .....	1997-98	352,708	54,493	2,807	22,935	272,473
<b>TRANSPORT</b>						
<b>Department</b>						
Misappropriation of public funds through alteration of deposit slips .....	1962-63	42,806	19,473	600		22,733
Theft of a portable laptop computer .....	1997-98	3,000		1,000	2,000 <sup>(1)</sup>	
<b>VETERANS AFFAIRS</b>						
Misappropriation of public funds by an employee .....	1988-89	69,414	22,964	1,600		44,850
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1989-90	39,912	3,500	550		35,862
False or fraudulent claims for War Veterans Allowance benefits .....	1990-91	28,657	6,887	1,107		20,663
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1991-92	38,689 <sup>(1)</sup>	21,550 <sup>(1)</sup>	4,306		12,833
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1992-93	97,218	4,800	1,613		90,805
False or fraudulent claims for War Veterans Allowance benefits .....	1993-94	25,890	6,161	850		18,879
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1994-95	43,885	20,200	4,500		19,185
False or fraudulent claims for War Veterans Allowance benefits .....	1995-96	61,330	820	100		60,410
False or fraudulent claims for War Veterans Allowance benefits .....	1997-98	60,456				60,456
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	1993-94	102,991				102,991
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases) .....	1995-96	61,784	19,289			42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases) <sup>(1)</sup> .....	1996-97	39,116	3,670	2,570		32,876
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1997-98	111,877				111,877
Fraudulent claims for Veterans Independence Program .....	1993-94	24,235	22,142	2,093		
Fraudulent claim for Veterans Independence Program benefits .....	1995-96	1,040		1,040		
		788,195,460	483,083,205	68,893,519	41,481,776	194,736,960

<sup>(1)</sup> Amends previous year's *Public Accounts of Canada*.<sup>(2)</sup> This item was erroneously reported as a lost in 1997-98.

# SECTION 4

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Accounts Receivable

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Statement of accounts receivable for tax revenues . . . . .	4.2

## Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

### STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1999			1998	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
<b>Tax revenues receivable—</b>					
Income tax—					
Personal .....	6,120,595	467,303	5,653,292		5,361,769
Corporation <sup>(1)</sup> .....	1,496,400	80,975	1,415,425		1,194,212
Scientific Research Tax Credit <sup>(2)</sup> .....	2,465	1,972	493		1,036
Non-resident .....	248,141	28,784	219,357		201,467
Other income tax revenues .....	104,479	29,254	75,225		96,203
	7,972,080	608,288	7,363,792		6,854,687
Employment insurance premiums .....	164,417	19,072	145,345		129,894
<b>Excise taxes and duties—</b>					
Goods and services tax .....	2,744,392	546,625	2,197,767	12	1,984,844
Customs import duties .....	118,301	11,830	106,471	6	90,325
Other excise taxes and duties .....	165,087	51,896	113,191		49,036
Energy taxes .....	983	275	708		292
	3,028,763	610,626	2,418,137	18	2,124,497
<b>Total tax revenues receivable .....</b>	<b>11,165,260</b>	<b>1,237,986</b>	<b>9,927,274</b>	<b>18</b>	<b>9,109,078</b>

<sup>(1)</sup> Included in the statement is corporate Part VII tax of \$175 net which is refundable when investment tax credits are earned by the corporations.

<sup>(2)</sup> Scientific Research Tax Credit (SRTC) information:

The amounts under SRTC represent "returns assessed" (\$493 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

# SECTION 5

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Professional and Special Services

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Professional and special services .....	5.2



## PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department . . . . .	80,066	38,565	1,546,845	4,947	6,365,991
Canadian Food Inspection Agency . . . . .	30,800	155	44,184	6,056	3,706,787
	<b>110,866</b>	<b>38,720</b>	<b>1,591,029</b>	<b>11,003</b>	<b>10,072,778</b>
<b>CANADIAN HERITAGE</b>					
Department					
Canadian Heritage Program . . . . .	68,582	125	78,818		1,887,236
Parks Canada Program . . . . .	150,347	5,863	20,235,938		307,134
	218,929	5,988	20,314,756		2,194,370
Canadian Radio-television and Telecommunications Commission . . . . .					447,288
National Archives of Canada . . . . .	5,600	901	81,093		514,040
National Battlefields Commission . . . . .				650	762
National Film Board . . . . .	66,288				290,202
National Library . . . . .	30,252		317		817,059
Public Service Commission . . . . .	9,500				2,826,919
Status of Women—Office of the Co-ordinator . . . . .					45,764
	<b>330,569</b>	<b>6,889</b>	<b>20,396,166</b>	<b>650</b>	<b>7,136,404</b>
<b>CITIZENSHIP AND IMMIGRATION</b>					
Department . . . . .	461,647	105,232		42,241,365	18,974,185
Immigration and Refugee Board of Canada . . . . .	47,688				689,621
	<b>509,335</b>	<b>105,232</b>		<b>42,241,365</b>	<b>19,663,806</b>
<b>ENVIRONMENT</b>					
Department . . . . .	27,260		1,012,902	6,501	3,993,583
Canadian Environmental Assessment Agency . . . . .	2,013				
	<b>29,273</b>		<b>1,012,902</b>	<b>6,501</b>	<b>3,993,583</b>

Certain information not published in the *Public Accounts of Canada* is only available on request. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or, if the form has been removed from the volume, contact Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the aggregate of all payments (ie cash payments and accrued charges) to one individual or one organization that totals \$100,000 or more. This detail includes the name and location of the payee, together with the total amount paid.

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
698,903	1,184,435	2,742,179	16,543	2,696,155	33,977,629	36,667,769	86,020,027
117,170	185,319	228,801	108,670	1,334,618	7,752,245	9,406,954	22,921,759
<b>816,073</b>	<b>1,369,754</b>	<b>2,970,980</b>	<b>125,213</b>	<b>4,030,773</b>	<b>41,729,874</b>	<b>46,074,723</b>	<b>108,941,786</b>
86,816	56,905	133,906	328,800	714,942	15,727,248	8,526,467	27,609,845
584,755	1,440,432	3,044,568	21,510	1,824,735	32,642,027	14,368,762	74,626,071
671,571	1,497,337	3,178,474	350,310	2,539,677	48,369,275	22,895,229	102,235,916
9,279	146,917			252,547	1,019,742	1,216,577	3,092,350
	1,281,855			370,010	1,407,486	2,214,985	5,875,970
34,423	176,920	865,214		675	154,138	24,871	1,257,653
27,147	251,003			310,657	933,862	1,633,934	3,513,093
				134,654	448,917	1,396,788	2,827,987
5,569	82,339			3,102,611	8,926,038	2,136,476	17,089,452
366	225			53,691	1,444,981	71,180	1,616,207
<b>748,355</b>	<b>3,436,596</b>	<b>4,043,688</b>	<b>350,310</b>	<b>6,764,522</b>	<b>62,704,439</b>	<b>31,590,040</b>	<b>137,508,628</b>
360,871	1,667,631		213,136	2,906,288	12,742,232	7,187,890	86,860,477
138,177	248,682			442,731	3,818,904	1,900,626	7,286,429
<b>499,048</b>	<b>1,916,313</b>		<b>213,136</b>	<b>3,349,019</b>	<b>16,561,136</b>	<b>9,088,516</b>	<b>94,146,906</b>
1,247,102	1,116,440	26,306,080	343,613	2,133,580	37,489,840	29,135,666	102,812,567
5,262			5,935	61,109	1,913,365	849,034	2,836,718
<b>1,252,364</b>	<b>1,116,440</b>	<b>26,306,080</b>	<b>349,548</b>	<b>2,194,689</b>	<b>39,403,205</b>	<b>29,984,700</b>	<b>105,649,285</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
<b>FINANCE</b>					
Department					
Economic, Social and Financial Policies					
Program .....	65,681				585,221
Public Debt					
Program .....	65,681				585,221
Auditor General .....	760,618				152,268
Canadian International Trade					
Tribunal .....					52,901
Office of the Superintendent of Financial					
Institutions .....	1,287,198				725,958
	<b>2,113,497</b>				<b>1,516,348</b>
<b>FISHERIES AND OCEANS.....</b>	<b>870,113</b>	<b>652,579</b>	<b>23,472,028</b>	<b>247,366</b>	<b>31,582,589</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	194,176	21,820	5,742,418	72,044	20,933,442
Canadian International Development					
Agency .....	1,033,882		53,119	2,615	6,947,111
International Joint Commission .....					2,500
NAFTA Secretariat, Canadian					
Section .....					5,816
Northern Pipeline Agency .....	26,496				
	<b>1,254,554</b>	<b>21,820</b>	<b>5,795,537</b>	<b>74,659</b>	<b>27,888,869</b>
<b>GOVERNOR GENERAL .....</b>					<b>70,032</b>
<b>HEALTH</b>					
Department .....	202,050	8,323	37,829	138,668,856	6,839,936
Hazardous Materials Information Review					
Commission .....					50
Medical Research Council .....					336,991
Patented Medicine Prices Review					
Board .....					2,485
	<b>202,050</b>	<b>8,323</b>	<b>37,829</b>	<b>138,668,856</b>	<b>7,179,462</b>

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
800,907	796,723			1,165,874	6,207,325	2,577,303	12,199,034
511,117	987			46,976	1,456,681	4,433,925	6,449,686
1,312,024	797,710			1,212,850	7,664,006	7,011,228	18,648,720
	332		1,000	196,783	3,445,759	1,733,598	6,290,358
1,894				27,318	384,546	154,976	621,635
87,649	58,057			657,632	6,051,537	501,294	9,369,325
<b>1,401,567</b>	<b>856,099</b>		<b>1,000</b>	<b>2,094,583</b>	<b>17,545,848</b>	<b>9,401,096</b>	<b>34,930,038</b>
<b>3,190,493</b>	<b>4,318,207</b>	<b>20,508,999</b>	<b>311,485</b>	<b>6,492,535</b>	<b>27,180,181</b>	<b>65,350,323</b>	<b>184,176,898</b>
4,659,129	15,161,121		3,801,005	6,149,735	40,302,609	48,037,064	145,074,563
58,681	151,902			1,959,369	3,843,457	2,659,698	16,709,834
				9,441	313,193	1,317,375	1,642,509
469,046				12,371	146,130	36,397	669,760
					12,305	1,396	40,197
<b>5,186,856</b>	<b>15,313,023</b>		<b>3,801,005</b>	<b>8,130,916</b>	<b>44,617,694</b>	<b>52,051,930</b>	<b>164,136,863</b>
				<b>62,881</b>	<b>659,105</b>	<b>665,723</b>	<b>1,457,741</b>
2,065,356	1,140,060	6,327,350		3,352,752	94,932,323	35,307,302	288,882,137
13,444	1,029			1,674	42,245	16,996	75,438
				20,104	2,060,607	417,897	2,835,599
43,505	3,552	58,580		25,816	142,771	62,994	339,703
<b>2,122,305</b>	<b>1,144,641</b>	<b>6,385,930</b>		<b>3,400,346</b>	<b>97,177,946</b>	<b>35,805,189</b>	<b>292,132,877</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services \$	Collection agency services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$
<b>HUMAN RESOURCES DEVELOPMENT</b>					
Department					
Corporate Services Program .....	5,564,734	96,890	44,643	374,450	14,575,306
Human Resources Investment and Insurance Program .....	102,965,054	24,944,853	294,042	151,939	37,056,305
Labour Program .....		1,874	8,406	29,506	585,950
Income Security Program .....	46,523	8,871		11,689,801	28,795,216
	108,576,311	25,052,488	347,091	12,245,696	81,012,777
Canada Industrial Relations Board .....					
Canadian Artists and Producers Professional Relations Tribunal .....					
Canadian Centre for Occupational Health and Safety .....		579			310,179
	108,576,311	25,053,067	347,091	12,245,696	81,322,956
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department					
Administration Program .....	934,155	34	3,179,378	10,050	671,754
Indian and Inuit Affairs Program .....	1,320,583	566	13,856,213	62,784	6,736,958
Northern Affairs Program .....	67,390		5,631,572	15,006	648,122
	2,322,128	600	22,667,163	87,840	8,056,834
Canadian Polar Commission .....	30,000				12,833
	2,352,128	600	22,667,163	87,840	8,069,667
<b>INDUSTRY</b>					
Department .....	3,448,587	12,581	1,868,992	9,904	17,069,797
Atlantic Canada Opportunities Agency .....	1,986,413				1,746,984
Canadian Space Agency .....	505,917	1,099	21,889,258	614	1,501,127
Competition Tribunal .....					
Copyright Board .....	99,963				5,425
Economic Development Agency of Canada for the Regions of Quebec .....	98,123		59,585		329,671
National Research Council of Canada .....	859,715	6,631	5,379,886	121,506	5,922,221
Natural Sciences and Engineering Research Council .....		1,347			1,263,295
Social Sciences and Humanities Research Council .....		3,779			



Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
2,870,962	1,243,802			5,249,931	9,481,207	5,946,882	45,448,807
570,798	962,066			5,798,616	56,162,363	12,566,184	241,472,220
365,633				421,178	3,687,899	26,351,077	31,451,523
356,032	338,097			1,286,099	4,016,950	4,916,432	51,454,021
4,163,425	2,543,965			12,755,824	73,348,419	49,780,575	369,826,571
27,726				59,541	612	1,126,959	1,214,838
10,675				7,406	245,147	59,060	322,288
	2,222		525	42,774	48,198	480,499	884,976
<b>4,201,826</b>	<b>2,546,187</b>		<b>525</b>	<b>12,865,545</b>	<b>73,642,376</b>	<b>51,447,093</b>	<b>372,248,673</b>
1,716	238,943		8,123	740,255	7,631,378	1,460,916	14,876,702
4,431,243	159,797	2,482	151,810	1,180,282	21,630,555	7,262,584	56,795,857
354,083	70,380	541,946	39,725	483,773	6,898,933	7,504,845	22,255,775
4,787,042	469,120	544,428	199,658	2,404,310	36,160,866	16,228,345	93,928,334
361				3,182	40,667	46,456	133,499
<b>4,787,403</b>	<b>469,120</b>	<b>544,428</b>	<b>199,658</b>	<b>2,407,492</b>	<b>36,201,533</b>	<b>16,274,801</b>	<b>94,061,833</b>
2,349,645	1,959,547	191,824		5,024,860	68,752,715	51,771,161	152,459,613
26,599	440,698			502,196	4,874,613	1,840,760	11,418,263
1,458	560,808	20,933,099	18,298	3,315,108	16,002,038	4,568,729	69,297,553
1,490				18,781	100,643	76,916	197,830
94,825				731	66,217	67,145	334,306
12,621	391,987			217,608	3,197,366	1,155,858	5,462,819
1,035,538	1,899,499	2,633,132	3,426	2,027,529	3,064,344	9,534,324	32,487,751
2,941	1,301	220,316	3,607	120,892	576,261	745,273	2,935,233
	558		5,017	40,264	35,566	1,283,294	1,368,478

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Statistics Canada .....					2,164,942
Western Economic Diversification .....	1,649,118				716,872
	<b>8,647,836</b>	<b>25,437</b>	<b>29,197,721</b>	<b>132,024</b>	<b>30,720,334</b>
<b>JUSTICE</b>					
Department .....	16,968			42,874	4,677,063
Canadian Human Rights Commission .....	7,565			12,893	158,375
Canadian Human Rights Tribunal .....					
Commissioner for Federal Judicial Affairs ..					226,159
Federal Court of Canada .....			191,059		91,228
Law Commission of Canada .....					11,239
Offices of the Information and Privacy Commissioners of Canada .....					11,880
Supreme Court of Canada .....	22,112		3,034	45	7,140
Tax Court of Canada .....					131,852
	<b>46,645</b>		<b>194,093</b>	<b>55,812</b>	<b>5,314,936</b>
<b>NATIONAL DEFENCE .....</b>		<b>66,597</b>	<b>448,995,263</b>	<b>44,292,115</b>	<b>99,661,322</b>
<b>NATIONAL REVENUE .....</b>	<b>3,336,856</b>		<b>6,994</b>	<b>1,330,448</b>	<b>38,300,068</b>
<b>NATURAL RESOURCES</b>					
Department .....	523,252	11,430	2,399,022	21,438	10,420,366
Atomic Energy Control Board .....				4,651	532,713
National Energy Board .....					1,451,721
	<b>523,252</b>	<b>11,430</b>	<b>2,399,022</b>	<b>26,089</b>	<b>12,404,800</b>
<b>PARLIAMENT</b>					
The Senate .....			1,463	4,728	103,250
House of Commons .....	8,620			82,748	7,283,765
Library of Parliament .....	11,856				66,572
	<b>20,476</b>		<b>1,463</b>	<b>87,476</b>	<b>7,453,587</b>

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
18,553	1,120,872			3,100,754	5,717,651	7,596,509	19,719,281
195,089	165,598			389,896	2,227,318	2,338,417	7,682,308
<b>3,738,759</b>	<b>6,540,868</b>	<b>23,978,371</b>	<b>30,348</b>	<b>14,758,619</b>	<b>104,614,732</b>	<b>80,978,386</b>	<b>303,363,435</b>
19,675,856	948,015			1,150,820	9,462,960	71,723,894	107,698,451
259,468				208,111	805,469	134,751	1,586,632
88,925	40,539			6,617	775,138	212,738	1,123,957
118,904			262,216	385,756	384,768	611,625	1,989,428
4,782	897,444			84,053	1,530,096	1,212,893	4,011,555
				4,714	920,383	118,410	1,054,746
136,295	4,704			28,195	666,654	165,462	1,013,190
	18,098			67,492	502,854	744,246	1,365,021
	110,997			83,983	3,087,762	1,379,005	4,793,599
<b>20,284,230</b>	<b>2,019,797</b>		<b>262,216</b>	<b>2,019,741</b>	<b>18,136,084</b>	<b>76,303,024</b>	<b>124,636,579</b>
<b>12,562,315</b>	<b>29,954,517</b>	<b>922,946</b>	<b>2,707,891</b>	<b>41,774,377</b>	<b>202,632,553</b>	<b>160,099,279</b>	<b>1,043,669,175</b>
<b>5,466,725</b>	<b>9,011,008</b>	<b>4,803,573</b>	<b>380,379</b>	<b>11,673,069</b>	<b>39,963,348</b>	<b>46,409,132</b>	<b>160,681,600</b>
304,321	1,820,155	4,086,530		4,024,437	37,967,572	31,812,680	93,391,203
2,585	31,109	597,422		797,153	4,890,253	658,641	7,514,527
201				267,346	1,235,785	489,884	3,444,937
<b>307,107</b>	<b>1,851,264</b>	<b>4,683,952</b>		<b>5,088,936</b>	<b>44,093,610</b>	<b>32,961,205</b>	<b>104,350,667</b>
188,932				202,078	3,780,186	1,013,510	5,294,147
271,940	192,570			1,489,197	5,661,236	1,650,446	16,640,522
72,841				28,070	189,906	592,917	962,162
<b>533,713</b>	<b>192,570</b>			<b>1,719,345</b>	<b>9,631,328</b>	<b>3,256,873</b>	<b>22,896,831</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>					
Department .....	21,004				3,071,431
Canadian Centre for Management Development .....	11,040			11	176,860
Canadian Intergovernmental Conference Secretariat .....					12,447
Canadian Transportation Accident Investigation and Safety Board .....			1,100	83,919	619,940
Chief Electoral Officer .....	180,724				5,316,961
Commissioner of Official Languages .....	9,120				248,083
Millennium Bureau of Canada .....					45,914
National Round Table on the Environment and the Economy .....					97,785
Public Service Staff Relations Board .....					41,848
Security Intelligence Review Committee .....					32,645
The Leadership Network .....					194,054
	<b>221,888</b>		<b>1,100</b>	<b>83,930</b>	<b>9,857,968</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Department					
Government Services Program .....	10,520,170	154,244	97,550,419	136,549	30,930,437
Canada Information Office .....					189,073
	<b>10,520,170</b>	<b>154,244</b>	<b>97,550,419</b>	<b>136,549</b>	<b>31,119,510</b>
<b>SOLICITOR GENERAL</b>					
Department .....	120,297				81,835
Correctional Service .....	53,442	1,263	1,372,406	72,105,039	19,513,014
National Parole Board .....					37,219
Office of the Correctional Investigator .....					
Royal Canadian Mounted Police .....	685,280			30,892,475	5,768,226
Royal Canadian Mounted Police External Review Committee .....					20,298
Royal Canadian Mounted Police Public Complaints Commission .....					18,933
	<b>859,019</b>	<b>1,263</b>	<b>1,372,406</b>	<b>102,997,514</b>	<b>25,439,525</b>

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
679,921	740,869			593,845	2,502,359	2,417,341	10,026,770
	87,539			985,515	3,827,297	1,345,335	6,433,597
	17,072			7,908	58,765	351,960	448,152
	82,188	87,096		135,516	6,879,208	1,941,291	9,830,258
309,552	163,834			78,434	2,469,107	1,155,780	9,674,392
199,988	17,117			71,806	511,452	98,265	1,155,831
	2,700			21,635	663,870	334,813	1,068,932
75				6,656	806,129	68,293	978,938
18,700			15,740	41,696	576,292	279,292	973,568
93,083	625			4,979	178,919	44,374	354,625
	9,878			54,993	1,219,348	262,099	1,740,372
<b>1,301,319</b>	<b>1,121,822</b>	<b>87,096</b>	<b>15,740</b>	<b>2,002,983</b>	<b>19,692,746</b>	<b>8,298,843</b>	<b>42,685,435</b>
2,735,159	18,443,579	292,178	746,433	11,422,075	239,407,924	648,235,002	1,060,574,169
6,150				52,894	935,476	1,674,567	2,858,160
<b>2,741,309</b>	<b>18,443,579</b>	<b>292,178</b>	<b>746,433</b>	<b>11,474,969</b>	<b>240,343,400</b>	<b>649,909,569</b>	<b>1,063,432,329</b>
1,172,545	306,301			144,197	1,323,230	14,705,742	16,681,602
	4,396,548		15,017,908	2,274,054	48,955,761	37,506,444	202,368,424
17,783	212,018			95,769	171,989	507,657	1,042,435
	264			2,189	14,486	50,202	67,141
1,841,926	18,210,663	56,092	1,331,288	3,567,411	1,256,384	49,751,615	113,361,360
				4,420	27,151	106,959	158,828
725,360	51,184			23,131	463,075	543,673	1,825,356
<b>3,757,614</b>	<b>23,176,978</b>	<b>56,092</b>	<b>16,349,196</b>	<b>6,111,171</b>	<b>52,212,076</b>	<b>103,172,292</b>	<b>335,505,146</b>



PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
<b>TRANSPORT</b>					
Department .....	(36,336) <sup>(1)</sup>	41,374	20,787,150	339,868	8,438,260
Canadian Transportation Agency.....	64,400			19,075	337,329
Civil Aviation Tribunal.....					24,591
	<b>28,064</b>	<b>41,374</b>	<b>20,787,150</b>	<b>358,943</b>	<b>8,800,180</b>
<b>TREASURY BOARD</b>					
Secretariat					
Central Administration of the Public Service Program .....					<b>5,792,980</b>
<b>VETERANS AFFAIRS</b>					
Department					
Veterans Affairs Program .....	151,835		994,250	172,202,571	1,624,186
Veterans Review and Appeal Board Program .....				1,529	
	<b>151,835</b>		<b>994,250</b>	<b>172,204,100</b>	<b>1,624,186</b>
<b>Total .....</b>	<b>140,704,737</b>	<b>26,187,575</b>	<b>676,819,626</b>	<b>515,288,936</b>	<b>474,985,891</b>

<sup>(1)</sup> The credit amount results from a coding error. It should have been reported as expenses of less than \$100,000.

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
3,436,368	6,306,838	12,459,647	531,181	5,862,365	42,241,879	26,514,860	126,923,454
2,792			11,745	133,795	417,664	583,062	1,569,862
50,132				3,082	137,575	15,055	230,435
<b>3,489,292</b>	<b>6,306,838</b>	<b>12,459,647</b>	<b>542,926</b>	<b>5,999,242</b>	<b>42,797,118</b>	<b>27,112,977</b>	<b>128,723,751</b>
<b>610,802</b>	<b>29,615</b>			<b>837,410</b>	<b>20,041,610</b>	<b>3,128,685</b>	<b>30,441,102</b>
16,810	1,207,943			1,550,840	27,057,796	12,583,153	217,389,384
8,854				32,325	2,082	55,642	100,432
<b>25,664</b>	<b>1,207,943</b>			<b>1,583,165</b>	<b>27,059,878</b>	<b>12,638,795</b>	<b>217,489,816</b>
<b>79,025,139</b>	<b>132,343,179</b>	<b>108,043,960</b>	<b>26,387,009</b>	<b>156,836,328</b>	<b>1,278,641,820</b>	<b>1,552,003,194</b>	<b>5,167,267,394</b>



# SECTION 6

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Construction or Acquisition of Land, Buildings and Works

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Construction or acquisition of land, buildings and works . . . . .	6.2

## CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

### CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department .....		3,788,202	32,783,987	36,572,189
Canadian Food Inspection Agency .....		110,447	2,217,932	2,328,379
		<b>3,898,649</b>	<b>35,001,919</b>	<b>38,900,568</b>
<b>CANADIAN HERITAGE</b>				
Department .....		36		36
Canadian Heritage Program .....				
Parks Canada Program .....	2,364,755	3,647,061	12,572,307	18,584,123
	<b>2,364,755</b>	<b>3,647,097</b>	<b>12,572,307</b>	<b>18,584,159</b>
<b>ENVIRONMENT</b>				
Department .....		54,610	392,336	446,946
<b>FISHERIES AND OCEANS</b>				
Department .....	5,249	6,151,682	28,096,993	34,253,924
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
Department .....	35,878,932	139,349	35,948,578	71,966,859
<b>HEALTH</b>				
Department .....			3,924,987	3,924,987



## CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>				
Department				
Corporate Services Program .....			1,293,173	1,293,173
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
Department				
Administration Program .....			176,395	176,395
Indian and Inuit Affairs Program .....	250,956	196,508	1,778,544	2,226,008
Northern Affairs Program .....			436	436
	<b>250,956</b>	<b>196,508</b>	<b>1,955,375</b>	<b>2,402,839</b>
<b>INDUSTRY</b>				
Department .....		8,124	1,828,400	1,836,524
Canadian Space Agency .....		1,787,200		1,787,200
National Research Council of Canada .....			4,918,577	4,918,577
		<b>1,795,324</b>	<b>6,746,977</b>	<b>8,542,301</b>
<b>NATIONAL DEFENCE .....</b>	<b>698,800</b>	<b>20,112,793</b>	<b>194,769,088</b>	<b>215,580,681</b>
<b>NATIONAL REVENUE .....</b>			<b>9,424,842</b>	<b>9,424,842</b>
<b>NATURAL RESOURCES</b>				
Department .....		116,220	9,091,526	9,207,746
<b>PRIVY COUNCIL</b>				
Canadian Transportation Accident Investigation and Safety Board .....			185,107	185,107
Chief Electoral Officer .....		800	5,174	5,974
		<b>800</b>	<b>190,281</b>	<b>191,081</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Department				
Government Services Program .....	6,497,156	81,683,475	531,062,275	619,242,906
<b>SOLICITOR GENERAL</b>				
Correctional Service .....		4,980,190	88,126,880	93,107,070
Royal Canadian Mounted Police .....		430,365	40,629,859	41,060,224
		<b>5,410,555</b>	<b>128,756,739</b>	<b>134,167,294</b>

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
<b>TRANSPORT</b>				
Department .....	22,980	2,512,500	19,386,173	21,921,653
<b>VETERANS AFFAIRS</b>				
Department				
Veterans Affairs Program .....			1,613,902	1,613,902
<b>Total .....</b>	<b>45,718,828</b>	<b>125,719,562</b>	<b>1,020,227,471</b>	<b>1,191,665,861</b>

# SECTION 7

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Construction or Acquisition of Machinery and Equipment

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Construction or acquisition of machinery and equipment . . . . .	7.2

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department.....	4,151,609		784,818
Canadian Food Inspection Agency.....	1,578,789		312,485
	<b>5,730,398</b>		<b>1,097,303</b>
<b>CANADIAN HERITAGE</b>			
Department			
Canadian Heritage Program .....			22,731
Parks Canada Program.....	2,850,692		188,169
	2,850,692		210,900
Canadian Radio-television and Telecommunications Commission .....			
National Archives of Canada .....	70,424		116,600
National Battlefields Commission .....	66,975		
National Film Board .....			
National Library .....			132,378
Public Service Commission .....			1,193
Status of Women—Office of the Co-ordinator .....			
	<b>2,988,091</b>		<b>461,071</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department.....	372,084		1,100,082
Immigration and Refugee Board of Canada .....			87,425
	<b>372,084</b>		<b>1,187,507</b>
<b>ENVIRONMENT</b>			
Department.....	2,217,983		1,197,917
Canadian Environmental Assessment Agency.....			2,715
	<b>2,217,983</b>		<b>1,200,632</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
13,148,261	5,375,250	416,722	399,254	374,774	2,734,156	27,384,844
5,767,013	1,188,907	269,145	1,180	86,181	610,785	9,814,485
<b>18,915,274</b>	<b>6,564,157</b>	<b>685,867</b>	<b>400,434</b>	<b>460,955</b>	<b>3,344,941</b>	<b>37,199,329</b>
231,274	13,295	39,382		1,014	12,765	320,461
1,476,238	36,151	129,920	73,278	93,780	1,037,530	5,885,758
1,707,512	49,446	169,302	73,278	94,794	1,050,295	6,206,219
424,563		76,677		32,099		533,339
1,541,008		68,449		19,815	267,431	2,083,727
3,671		13,181	3,279		35,840	122,946
531,001		12,000			732,814	1,275,815
1,455,461		104,834		32,380	561,890	2,154,565
2,174,070		104,555		20,018	68,067	2,499,088
144,585		39,279				185,057
<b>7,981,871</b>	<b>49,446</b>	<b>588,277</b>	<b>76,557</b>	<b>199,106</b>	<b>2,716,337</b>	<b>15,060,756</b>
8,987,474	12,061	319,706		299,185	330,838	11,421,430
1,787,104		789,350		15,657	108,629	2,788,165
<b>10,774,578</b>	<b>12,061</b>	<b>1,109,056</b>		<b>314,842</b>	<b>439,467</b>	<b>14,209,595</b>
18,601,201	10,115,087	1,311,786		298,063	1,111,716	34,853,753
82,538						85,253
<b>18,683,739</b>	<b>10,115,087</b>	<b>1,311,786</b>		<b>298,063</b>	<b>1,111,716</b>	<b>34,939,006</b>



CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....			98,015
Public Debt Program .....			8,630
Auditor General .....			28,906
Canadian International Trade Tribunal .....			
Office of the Superintendent of Financial Institutions .....			1,533
			<b>137,084</b>
<b>FISHERIES AND OCEANS .....</b>	<b>19,483,133</b>		<b>2,429,703</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	3,959,465		6,792,343
Canadian International Development Agency .....			
International Joint Commission .....			
NAFTA Secretariat, Canadian Section .....			
	<b>3,959,465</b>		<b>6,792,343</b>
<b>GOVERNOR GENERAL .....</b>			
<b>HEALTH</b>			
Department .....	760,716		1,138,735
Hazardous Materials Information Review			
Commission .....			11,365
Medical Research Council .....			
Patented Medicine Prices Review Board .....			
	<b>760,716</b>		<b>1,150,100</b>
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department			
Corporate Services Program .....	651,340		2,434,895
Human Resources Investment and			
Insurance Program .....	419,204		2,197,561
Labour Program .....	7,924		86,283
Income Security Program .....	41,133		260,020
	<b>1,119,601</b>		<b>4,978,759</b>
Canada Industrial Relations Board .....			
Canadian Artists and Producers Professional			
Relations Tribunal .....			1,749
Canadian Centre for Occupational Health and Safety .....			89,508
	<b>1,119,601</b>		<b>5,070,016</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
3,389,808		1,357,998		25,780		4,871,601
35,677		15,244				59,551
929,663		20,100		10,445		989,114
140,362		148,250				288,612
828,425		(125)		11,445		841,278
<b>5,323,935</b>		<b>1,541,467</b>		<b>47,670</b>		<b>7,050,156</b>
<b>11,062,704</b>	<b>9,332,473</b>	<b>1,166,457</b>	<b>205,914</b>	<b>4,573,985</b>	<b>5,863,962</b>	<b>54,118,331</b>
33,523,794	662,644	11,723,150		1,958,745	4,696,754	63,316,895
8,159,128	2,381,565			254,018		10,794,711
130,395						130,395
31,618		2,315				33,933
<b>41,844,935</b>	<b>3,044,209</b>	<b>11,725,465</b>		<b>2,212,763</b>	<b>4,696,754</b>	<b>74,275,934</b>
<b>550,436</b>				<b>2,495</b>	<b>5,519</b>	<b>558,450</b>
14,424,263	6,400,663	3,913,327	716,380	3,019,939	1,602,299	31,976,322
12,871						12,871
373,997		1,060			1,650	388,072
60,428		4,621		6,803	3,854	75,706
<b>14,871,559</b>	<b>6,400,663</b>	<b>3,919,008</b>	<b>716,380</b>	<b>3,026,742</b>	<b>1,607,803</b>	<b>32,452,971</b>
11,577,271	736,466	4,415,730		199,410	1,113,832	21,128,944
47,927,900	153,783	2,429,618		1,026,352	567,635	54,722,053
412,852		135,516		258,172	76,992	977,739
6,090,821	28,170	2,291,507		301,122	41,211	9,053,984
66,008,844	918,419	9,272,371		1,785,056	1,799,670	85,882,720
22,012		10,293		140,629		172,934
23,287						25,036
123,500				12,811		225,819
<b>66,177,643</b>	<b>918,419</b>	<b>9,282,664</b>		<b>1,938,496</b>	<b>1,799,670</b>	<b>86,306,509</b>

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program .....	27,833		120,466
Indian and Inuit Affairs Program .....	171,667		380,398
Northern Affairs Program .....	671,508		522,286
	871,008		1,023,150
Canadian Polar Commission .....			
	<b>871,008</b>		<b>1,023,150</b>
<b>INDUSTRY</b>			
Department .....	1,057,950		1,277,973
Atlantic Canada Opportunities Agency .....	53,962		46,551
Canadian Space Agency .....	3,450		1,037,653
Competition Tribunal .....			
Copyright Board .....			
Economic Development Agency of Canada for the Regions of Quebec .....	38,638		13,315
National Research Council of Canada .....	281,413		
Natural Sciences and Engineering Research Council .....			2,077
Social Sciences and Humanities Research Council .....			18,525
Statistics Canada .....			414,868
Western Economic Diversification .....	22,196		131,733
	<b>1,457,609</b>		<b>2,942,695</b>
<b>JUSTICE</b>			
Department .....	20,235		42,132
Canadian Human Rights Commission .....			37,545
Canadian Human Rights Tribunal .....			
Commissioner for Federal Judicial Affairs .....			
Federal Court of Canada .....			151,041
Law Commission of Canada .....			
Offices of the Information and Privacy Commissioners of Canada .....	47,087		1,885
Supreme Court of Canada .....			
Tax Court of Canada .....			
	<b>67,322</b>		<b>232,603</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
1,517,740		334,896		36,086	4,995	2,042,016
8,369,440	9,710	693,095		357,417	25,423	10,007,150
1,159,490	125,557	232,968		190,818	363,296	3,265,923
11,046,670	135,267	1,260,959		584,321	393,714	15,315,089
43,779		9,252				53,031
<b>11,090,449</b>	<b>135,267</b>	<b>1,270,211</b>		<b>584,321</b>	<b>393,714</b>	<b>15,368,120</b>
14,976,824	2,397,954	788,480		537,122	1,753,225	22,789,528
1,313,695		84,869		13,560	31,666	1,544,303
6,024,417	167,083,730	244,522		5,377	337,695	174,736,844
46,210		34,186				80,396
11,815		3,366				15,181
149,988		46,593		7,118	18,890	274,542
12,958,026		673,203	16,976,929			30,889,571
710,302		98,681		25,245	154,922	991,227
481,058		76,899				576,482
1,863,117		314,790		8,105,809	869,785	11,568,369
1,126,108		77,805		32,546	45,830	1,436,218
<b>39,661,560</b>	<b>169,481,684</b>	<b>2,443,394</b>	<b>16,976,929</b>	<b>8,726,777</b>	<b>3,212,013</b>	<b>244,902,661</b>
4,553,094		651,928		265,934		5,533,323
166,557		22,742		11,740		238,584
46,608		10,664		9,499		66,771
194,858		11,236		36,319		242,413
1,219,744		343,561				1,714,346
11,635		8,773				20,408
345,340		42,477				436,789
202,596	3,327	146,162		27,260		379,345
492,825		12,814		4,701		510,340
<b>7,233,257</b>	<b>3,327</b>	<b>1,250,357</b>		<b>355,453</b>		<b>9,142,319</b>

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>NATIONAL DEFENCE</b> .....	<b>432,850,562</b>	<b>328,818,336</b>	<b>290,882,721</b>
<b>NATIONAL REVENUE</b> .....	<b>545,161</b>		<b>4,263,098</b>
<b>NATURAL RESOURCES</b>			
Department .....	989,561		902,496
Atomic Energy Control Board .....	150		22,900
National Energy Board .....	22,335		82,150
	<b>1,012,046</b>		<b>1,007,546</b>
<b>PARLIAMENT</b>			
The Senate .....			
House of Commons .....	95,596		610,628
Library of Parliament .....			7,144
	<b>95,596</b>		<b>617,772</b>
<b>PRIVY COUNCIL</b>			
Department .....	102,761		219,294
Canadian Centre for Management Development .....			
Canadian Intergovernmental Conference			
Secretariat .....			2,440
Canadian Transportation Accident Investigation and			
Safety Board .....	152,320		77,790
Chief Electoral Officer .....			16,556
Commissioner of Official Languages .....			
Millennium Bureau of Canada .....			
National Round Table on the Environment			
and the Economy .....			1,132
Public Service Staff Relations			
Board .....			1,300
Security Intelligence Review			
Committee .....			12,747
The Leadership Network .....			62,508
	<b>255,081</b>		<b>393,767</b>
<b>PUBLIC WORKS AND</b>			
<b>GOVERNMENT SERVICES</b>			
Department			
Government Services Program .....	862,339		1,978,980
Canada Information Office .....			29,640
	<b>862,339</b>		<b>2,008,620</b>



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
172,444,915	74,371,592	8,355,193	586,742	1,934,897	40,552,604	1,350,797,562
68,756,380	907,645	2,436,406		498,851	1,822,427	79,229,968
13,326,496	6,213,785	1,547,846	92,132	115,594	2,234,185	25,422,095
1,175,326	57,237	413,769			14,000	1,683,382
1,769,789		133,314		37,141	225,000	2,269,729
16,271,611	6,271,022	2,094,929	92,132	152,735	2,473,185	29,375,206
732,349		268,879		473,717		1,474,945
4,249,386		594,732		434,128	9,393	5,993,863
194,976		33,817		65,197	225,103	526,237
5,176,711		897,428		973,042	234,496	7,995,045
1,992,198	26,216	30,559			486,887	2,857,915
203,120		266,766			366,931	836,817
59,402	5,000					66,842
994,815	1,006,822			3,946		2,235,693
728,212		2,695		7,027	138,330	892,820
396,346				1,595		397,941
107,647		72,694			106,815	287,156
27,434		17,055				45,621
122,209		6,230		6,741		136,480
52,282				4,993		70,022
595,049		96,596				754,153
5,278,714	1,038,038	492,595		24,302	1,098,963	8,581,460
43,692,778	651,029	5,136,128	1,402,190	1,490,118	9,032,988	64,246,550
184,050				90,712		304,402
43,876,828	651,029	5,136,128	1,402,190	1,580,830	9,032,988	64,550,952

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>SOLICITOR GENERAL</b>			
Department .....			17,196
Correctional Service .....	3,427,375		12,095,766
National Parole Board .....	20,616		18,873
Office of the Correctional Investigator .....			1,665
Royal Canadian Mounted Police .....	33,126,632		6,931,206
Royal Canadian Mounted Police External Review Committee .....			
Royal Canadian Mounted Police Public Complaints Commission .....			
	<b>36,574,623</b>		<b>19,064,706</b>
<b>TRANSPORT</b>			
Department .....	16,009,352		601,714
Canadian Transportation Agency .....			7,820
	<b>16,009,352</b>		<b>609,534</b>
<b>TREASURY BOARD</b>			
Secretariat			
Central Administration of the Public Service Program .....			139,512
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program .....	180,708		178,606
Veterans Review and Appeal Board Program .....			33,947
	<b>180,708</b>		<b>212,553</b>
<b>Total .....</b>	<b>527,412,878</b>	<b>328,818,336</b>	<b>342,924,036</b>

(1) This category includes ships and boats, \$228,626,110; aircraft, \$131,045,203; military road motor vehicles, \$77,258,747; non-military road motor vehicles, \$84,793,680; and, miscellaneous vehicles, \$6,560,146.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
416,297		93,770		4,624	71,279	603,166
25,096,619		1,135,832	474,165		7,215,214	49,444,971
460,946		58,941		4,746	1,000	565,122
27,821						29,486
29,528,875	4,989,071	1,707,112	(1,819)	195,981	1,272,607	77,749,665
22,032						22,032
79,295		45,671				124,966
<b>55,631,885</b>	<b>4,989,071</b>	<b>3,041,326</b>	<b>472,346</b>	<b>205,351</b>	<b>8,560,100</b>	<b>128,539,408</b>
7,119,096	1,108,995	1,616,080	201,570	915,042	2,033,387	29,605,236
509,616		113,422				630,858
<b>7,628,712</b>	<b>1,108,995</b>	<b>1,729,502</b>	<b>201,570</b>	<b>915,042</b>	<b>2,033,387</b>	<b>30,236,094</b>
2,299,647		426,826		1,800		2,867,785
4,611,307	140	932,437		114,518	180,311	6,198,027
85,502						119,449
<b>4,696,809</b>	<b>140</b>	<b>932,437</b>		<b>114,518</b>	<b>180,311</b>	<b>6,317,476</b>
636,234,152	295,394,325	61,836,779	21,131,194	29,143,036	91,180,357	2,334,075,093



# SECTION 8

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Transfer Payments

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## TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

### TRANSFER PAYMENTS

Department and agency	Transfer payments to persons \$	Transfer payments to Industry \$	Transfer payments to provinces and territories \$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	(82,850,818)	435,435,790	290,532,636
Canadian Food Inspection Agency .....	3,391,405		3,550
	<b>(79,459,413)</b>	<b>435,435,790</b>	<b>290,536,186</b>
<b>CANADIAN HERITAGE</b>			
Department			
Canadian Heritage Program .....	9,243,862	51,308,632	182,734,888
Parks Canada Program .....			7,964,751
	9,243,862	51,308,632	190,699,639
National Archives of Canada .....			
National Film Board .....			
National Library .....			
Status of Women—Office of the Co-ordinator .....			
	<b>9,243,862</b>	<b>51,308,632</b>	<b>190,699,639</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	<b>35,222,349</b>		<b>103,179,000</b>
<b>ENVIRONMENT</b>			
Department .....	1,449,248	3,733,212	2,380,394
Canadian Environmental Assessment Agency .....	212,262		
	<b>1,661,510</b>	<b>3,733,212</b>	<b>2,380,394</b>
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....			2,500,000,000
Federal-Provincial Transfers Program .....			22,271,693,001
			24,771,693,001
Auditor General .....			
			<b>24,771,693,001</b>

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,

- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
263,616	125,721,777 20,500	19,347,222	845,482	789,295,705 3,415,455
<b>263,616</b>	<b>125,742,277</b>	<b>19,347,222</b>	<b>845,482</b>	<b>792,711,160</b>
382,000	322,390,296 8,316,773	696,680 20,000		566,756,358 16,301,524
382,000	330,707,069 1,764,894 328,792 34,218 8,241,500	716,680    8,500		583,057,882 1,764,894 328,792 34,218 8,250,000
<b>382,000</b>	<b>341,076,473</b>	<b>725,180</b>		<b>593,435,786</b>
<b>1,498,755</b>	<b>155,618,913</b>			<b>295,519,017</b>
5,704,912	25,023,287	485,158		38,776,211 212,262
<b>5,704,912</b>	<b>25,023,287</b>	<b>485,158</b>		<b>38,988,473</b>
634,411,401				3,134,411,401 22,271,693,001
634,411,401	378,531			25,406,104,402 378,531
<b>634,411,401</b>	<b>378,531</b>			<b>25,406,482,933</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to Industry \$	Transfer payments to provinces and territories \$
<b>FISHERIES AND OCEANS.....</b>	<b>234,047,121</b>	<b>1,090,314</b>	<b>734,000</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	21,236,794		
Canadian International Development Agency .....			
	<b>21,236,794</b>		
<b>GOVERNOR GENERAL.....</b>	<b>202,875</b>		
<b>HEALTH</b>			
Department .....	522,314,699		14,179,228
Medical Research Council .....	253,218,403		
	<b>775,533,102</b>		<b>14,179,228</b>
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department			
Human Resources Investment and Insurance Program .....	1,076,616,609	426,351,323	657,464,147
Labour Program .....	6,800		
Income Security Program .....	22,781,335,333		
	<b>23,857,958,742</b>	<b>426,351,323</b>	<b>657,464,147</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program .....	458,000		
Indian and Inuit Affairs Program .....	32,118,330	187,551,700	329,688,919
Northern Affairs Program .....	15,580,698	456,793	65,402,950
	<i>48,157,028</i>	<i>188,008,493</i>	<i>395,091,869</i>
Canadian Polar Commission .....			
	<b>48,157,028</b>	<b>188,008,493</b>	<b>395,091,869</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
269,000	12,999,361	40,000	212,076	249,391,872
154,473,649	180,858,597		5,794,524	362,363,564
1,650,877,911			52,018,068	1,702,895,979
1,805,351,560	180,858,597		57,812,592	2,065,259,543
				202,875
501,309	386,332,672			923,327,908
	5,944,021	25,000		259,187,424
501,309	392,276,693	25,000		1,182,515,332
	213,735,345	60,990,392		2,435,157,816
	2,393,090			2,399,890
				22,781,335,333
	216,128,435	60,990,392		25,218,893,039
				458,000
	3,772,220,540	5,439,270		4,327,018,759
	41,721,626			123,162,067
	3,813,942,166	5,439,270		4,450,638,826
	19,730			19,730
	3,813,961,896	5,439,270		4,450,658,556

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to Industry \$	Transfer payments to provinces and territories \$
<b>INDUSTRY</b>			
Department .....	29,306,485	362,868,361	67,727,367
Atlantic Canada Opportunities Agency .....	10,040,015	115,674,004	111,951,953
Canadian Space Agency .....	178,600		
Economic Development Agency of Canada for the Regions of Quebec .....	6,000	178,206,386	
National Research Council of Canada .....		78,252,336	
Natural Sciences and Engineering Research Council .....	477,985,540		
Social Sciences and Humanities Research Council .....	36,601,801		
Statistics Canada .....			
Western Economic Diversification .....		56,470,347	104,150,934
	<b>554,118,441</b>	<b>791,471,434</b>	<b>283,830,254</b>
<b>JUSTICE</b>			
Department .....	3,163,467		269,194,060
Commissioner for Federal Judicial Affairs .....	45,205,285		
Supreme Court of Canada .....	1,060,184		
	<b>49,428,936</b>		<b>269,194,060</b>
<b>NATIONAL DEFENCE</b> .....	<b>15,971,357</b>	<b>8,626,594</b>	<b>363,733,859</b>
<b>NATIONAL REVENUE</b> .....	<b>68,973,310</b>		<b>95,000,000</b>
<b>NATURAL RESOURCES</b>			
Department .....	7,500	12,324,972	9,783,782
Atomic Energy Control Board .....			
	<b>7,500</b>	<b>12,324,972</b>	<b>9,783,782</b>
<b>PARLIAMENT</b>			
The Senate .....	166,967		
House of Commons .....			
	<b>166,967</b>		
<b>PRIVY COUNCIL</b>			
Department .....			
Canadian Centre for Management Development .....			
Chief Electoral Officer .....			
Millennium Bureau of Canada .....			



Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
6,716,981	235,717,184		2,336,000	704,672,378
	54,479,795	16,109,893		308,255,660
21,806,567	973,499		200,000	23,158,666
	68,976,391	45,311,675	989,504	293,489,956
8,640,392	58,943,199	4,240,000	2,326,600	152,402,527
	55,986,699			477,985,540
	535,800			92,588,500
	44,257,515	5,000	24,391,339	535,800
				229,275,135
<b>37,163,940</b>	<b>519,870,082</b>	<b>65,666,568</b>	<b>30,243,443</b>	<b>2,282,364,162</b>
26,980	18,316,807			290,701,314
				45,205,285
				1,060,184
<b>26,980</b>	<b>18,316,807</b>			<b>336,966,783</b>
<b>117,989,110</b>	<b>12,903,930</b>			<b>519,224,850</b>
				<b>163,973,310</b>
1,289,816	24,493,260	43,950	690,773	48,634,053
	634,138			634,138
<b>1,289,816</b>	<b>25,127,398</b>	<b>43,950</b>	<b>690,773</b>	<b>49,268,191</b>
342,224				509,191
		275,362	437,038	712,400
<b>342,224</b>		<b>275,362</b>	<b>437,038</b>	<b>1,221,591</b>
	4,049,384			4,049,384
	175,000			175,000
	(34,429)			(34,429)
	12,666,293			12,666,293
	<b>16,856,248</b>			<b>16,856,248</b>

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to Industry	Transfer payments to province and territories
	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Government Services Program .....		45,585,943	
<b>SOLICITOR GENERAL</b>			
Department .....			4,373,472
Correctional Service .....			5,000
National Parole Board .....			
Royal Canadian Mounted Police .....	40,209,471		
	40,209,471		4,378,472
<b>TRANSPORT</b>			
Department .....		22,389,087	222,004,874
Canadian Transportation Agency .....			
		22,389,087	222,004,874
<b>TREASURY BOARD</b>			
Secretariat			
Central Administration of the Public Service			
Program .....			
Employer Contributions to Insurance Plans			
Program .....	305,210		
	305,210		
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program .....	1,353,095,346		5,462,275
<b>Total</b> .....	26,986,080,508	1,986,325,794	27,679,345,040

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
	12,000	63,746,392		109,344,335
396,024	37,779,731 1,551,610 23,000	110,000 150,000	179,015	42,263,203 2,281,649 23,000
1,900	278,516			40,489,887
397,924	39,632,857	260,000	179,015	85,057,739
306,177	259,805,536 4,000	37,230,566		541,736,240 4,000
306,177	259,809,536	37,230,566		541,740,240
	39,905,143			39,905,143
				305,210
	39,905,143			40,210,353
6,807,648	12,122,923			1,377,488,192
2,612,706,372	6,208,621,387	254,275,060	90,420,419	65,817,774,580



# SECTION 9

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Public Debt Charges

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## PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,

- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds—</b>			
<b>Payable in Canadian currency—</b>			
J 2—1976/78-2001 .....	9.5	1,232,750,000	116,981,100
J 7—1977-2002 .....	8.75	213,000,000	18,104,713
J 13—1977-99 .....	9	527,500,000	46,809,000
J 18—1978-2003 .....	9.5	644,678,000	62,451,560
J 22—1978-2000 .....	9.75	500,000,000	48,750,000
J 24—1979-2004 .....	10.25	1,985,446,000	215,208,155
J 25—1979-2002 .....	10	1,850,000,000	184,991,212
J 30—1979/87-2004 .....	10.5	875,000,000	91,834,109
J 34—1979/80/83-2002 .....	11.25	1,439,701,000	180,962,798
J 35—1980/83-2003 .....	11.75	2,626,675,000	314,367,975
J 39—1980/81/82-2000 .....	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001 .....	13	1,325,000,000	172,214,250
J 53—1980-99 .....	13.5	400,000,000	53,923,725
J 66—1981-2001 .....	15.75	425,000,000	66,937,500
J 70—1981-2000 .....	15	175,000,000	26,250,000
J 79—1982-2002 .....	15.5	350,000,000	54,250,000
H 6—1983/85-2005 .....	12.25	1,375,000,000	168,233,687
H 9—1983/84-2005 .....	12	1,775,000,000	218,196,914
H 18—1984/85-2006 .....	12.5	975,000,000	121,875,000
H 22—1984-2004 .....	13.5	549,000,000	74,206,726
H 26—1984-2006 .....	14	1,025,000,000	143,452,902
H 30—1984-2007 .....	13.75	325,000,000	44,687,500
H 36—1984-2007 .....	13	700,000,000	91,000,000
H 41—1984-2008 .....	12.75	750,000,000	100,005,066
H 52—1985-2008 .....	11.75	644,753,000	83,545,199
H 58—1985-2009 .....	11.5	400,000,000	45,749,645
H 63—1985/88-2009 .....	10.75	1,224,136,000	138,789,229
H 68—1985/87-2009 .....	11	868,257,000	101,014,673
H 74—1985/87/88/89-2008 .....	10	3,257,854,000	342,736,362
H 79—1986-2010 .....	9.75	325,000,000	31,687,500
H 81—1986/87/89/90-2010 .....	9.5	2,880,000,000	281,561,781
H 85—1986-2010 .....	8.75	325,000,000	28,437,500
H 87—1986/87/88-2011 .....	9	1,975,000,000	177,750,000
H 98—1987-2011 .....	8.5	750,000,000	63,750,000
A 17—1988/89/91-98 (matured October 1, 1998) .....	9.5		145,081,012
A 18—1988/89-98 (matured December 1, 1998) .....	10.25		152,934,336
A 23—1989/90/91-2014 .....	10.25	3,150,000,000	322,875,000
A 27—1989-99 .....	9.25	2,825,000,000	261,312,500
A 30—1990-2000 .....	9.75	1,575,000,000	153,562,500
A 32—1990-2000 .....	10.5	2,900,000,000	304,500,000
A 33—1990-2000 .....	11.5	1,200,000,000	138,000,000
A 34—1990-2015 .....	11.25	2,350,000,000	264,375,000
A 37—1990/91-2001 .....	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021 .....	10.5	1,800,000,000	189,000,000
A 40—1991-2001 .....	9.75	3,550,000,000	333,625,854
A 43—1991-2021 .....	9.75	4,650,000,000	453,375,000
A 45—1991-2001 .....	9.75	3,850,000,000	375,375,000

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
A 47—1991/92-2002 .....	8.5	5,450,000,000	463,967,978
A 49—1991/92-2022 .....	9.25	2,550,000,000	235,875,000
A 55—1992/93/94-2023 .....	8	8,200,000,000	656,000,000
A 57—1992/93-2003 .....	7.25	6,900,000,000	500,247,450
A 60—1993-98 (matured September 1, 1998) .....	6.5		183,957,637
A 61—1993-2003 .....	7.5	8,800,000,000	658,616,703
A 70—1993/94-99 (matured March 1, 1999) .....	5.75		334,096,131
A 72—1994-2004 .....	6.5	7,900,000,000	513,435,322
A 73—1994-99 .....	7.75	8,500,000,000	654,488,482
A 75—1994/95-2004 .....	9	7,700,000,000	693,000,000
A 76—1994/95-2025 .....	9	8,900,000,000	801,000,000
A 77—1994/95-2000 .....	8.5	6,500,000,000	541,152,534
A 79—1995-2005 .....	8.75	8,000,000,000	697,534,441
A 80—1995-98 (matured November 1, 1998) .....	8		240,328,767
A 81—1995-2000 .....	7.5	7,600,000,000	570,000,000
L 25—1991/92/93/94/95-2021 .....	4.25	5,762,260,843	242,869,667
L 26—1995/96/97-2026 .....	4.25	5,529,700,844	209,544,282
L 27—1999-2031 .....	4	404,912,366	1,020,601
M 1—1990-2019 .....	10.186	8,436,324	1,861,264
VR 22—1995/96-2001 .....	7.5	9,400,000,000	705,000,000
VU 50—1996-2006 .....	7	9,100,000,000	637,000,000
VV 34—1996-99 .....	6.5	5,600,000,000	364,000,000
VW 17—1996/97-2027 .....	8	9,600,000,000	768,000,000
VX 99—1996-2001 .....	7	10,600,000,000	760,310,599
VZ 48—1996-98 (matured September 15, 1998) .....	6.25		171,061,644
WB 60—1996/97-2007 .....	7.25	9,500,000,000	690,001,332
WC 44—1996/97-2000 .....	5.5	5,500,000,000	302,500,000
WD 27—1996/97-99 (matured March 15, 1999) .....	4		229,479,452
WE 00—1997-2002 .....	5.5	10,200,000,000	571,730,121
WF 74—1997-99 .....	4.75	7,000,000,000	332,500,000
WH 31—1997-2008 .....	6	9,200,000,000	535,952,703
WK 69—1997/98-2000 .....	5	7,000,000,000	350,000,000
WL 43—1998-2029 .....	5.75	4,500,000,000	180,825,692
WN 09—1998-2003 .....	5.25	9,700,000,000	346,267,539
WP 56—1998-2000 .....	5	7,000,000,000	233,013,699
WR 13—1998/99-2009 .....	5.5	6,900,000,000	141,140,538
WT 78—1998/99-2001 .....	4.5	7,000,000,000	58,684,932
WU 42—1999-2004 .....	5	2,500,000,000	10,273,973
		295,774,060,377	23,069,220,466
Less: Government's holdings .....		22,225,000	
		295,751,835,377	23,069,220,466
Payable in foreign currencies—			
1994-99 (matured February 10, 1999) .....	floating		143,425,775
1995-2000 .....	6.5	2,263,050,000	149,070,106
1995-2005 .....	6.375	2,263,050,000	145,359,111
1996-2001 .....	6.5	1,508,700,000	99,380,071
1996-2006 .....	6.75	1,508,700,000	105,033,525
1997-2002 .....	6.125	1,508,700,000	93,187,026
1997-2007 .....	6.625	481,275,300	23,469,115
1998-2003 .....	5.625	3,017,400,000	171,048,125
1998-2008 .....	4.875	3,324,800,000	118,565,556
1998-2008 .....	5.25	3,771,750,000	80,306,844
		19,647,425,300	1,128,845,254
		315,399,260,677	24,198,065,720
Interest on Canada savings bonds—			
S 43—1988-98 .....	3.25-4		132,774,262
S 44—1989-2001 .....	3.25-4.25	2,131,221,128	103,293,724
S 45—1990-2002 .....	3.25-4.25	1,935,422,120	90,097,750
S 46—1991-2003 .....	3.25-4.25	2,762,139,341	125,278,984
S 47—1992-2004 .....	3.25-4.25	3,196,950,437	142,205,230
S 48—1993-2005 .....	3.25-4.25	1,953,327,230	86,300,317
S 49—1994-2006 .....	3.25-4.25	2,970,383,893	132,483,119

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
S 50—1995-2007 .....	6.75-4	2,168,640,487	171,281,432
S 51—1996-2008 .....	4-5	3,052,460,704	146,979,118
S 52—1997-2009 .....	3-4	3,340,538,511	139,652,881
S 53—1997-2009 .....	3-4	17,994,020	944,541
S 54—1998-2008 .....	4	2,075,320,195	750,683
S 55—1998-2008 .....	3.75	103,071,975	
S 56—1999-2009 .....	3.75	26,186,281	
S 57—1999-2009 .....	3.5	18,675,919	
S 58—1999-2009 .....	3.65	37,801,912	196
P 1—1997-2007 .....	4-5	85,081,994	
P 2—1998-2008 .....	4-4.25	26,327,187	
P 3—1998-2008 .....	4.5	2,029,257,528	
P 4—1998-2008 .....	4	141,802,595	
P 5—1999-2009 .....	4	30,808,358	
P 6—1999-2009 .....	4	27,651,149	
P 7—1999-2009 .....	4.25	85,644,542	
		28,216,707,506	1,272,042,237
Less: Government's holdings .....		554,838,754	
		27,661,868,752	1,272,042,237
Interest on bonds for Canada Pension Plan .....	various	4,062,767,000 <sup>(1)</sup>	390,686,721
Interest on Canada notes .....	various	1,260,610,500	54,265,022
Interest on Euro medium term notes .....	various	4,921,117,578	137,056,867
Total interest on unmatured debt .....		353,305,624,507	26,052,116,567
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1997-98 issues .....		96,950,000,000	1,327,244,109
Amortization of discounts on 1998-99 issues .....		96,950,000,000	4,265,632,427
			241,943,108
Amortization of discounts and premiums on marketable bonds .....			
Amortization of discounts on Canada bills—			
Amortization of discounts on 1997-98 issues .....		10,170,866,350	61,502,612
Amortization of discounts on 1998-99 issues .....		10,170,866,350	437,119,608
			498,622,220
Amortization of commissions and remunerations on Canada savings bonds .....			37,210,870
Total amortization of premiums, discounts and commissions on unmatured debt .....		107,120,866,350	5,043,408,625
Servicing costs and costs of issuing new borrowings .....			144,941,142
Total public debt charges related to unmatured debt .....		460,426,490,857	31,240,466,334
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account .....	various	80,274,543,680	7,131,086,014
Canadian Forces Superannuation Account .....	various	45,322,358,814	4,049,739,362
Royal Canadian Mounted Police Superannuation Account .....	various	9,852,605,444	866,721,292
Members of Parliament Retiring Allowances Account .....	various	286,003,360	27,620,578
Members of Parliament Retirement Compensation Arrangements Account .....	various	39,667,056	3,769,294
Retirement Compensation Arrangements Account .....	various	781,554,486	77,193,853
Supplementary Retirement Benefits Account .....	various	70,722,951	3,501,907
		136,627,455,791	12,159,632,300
Allowance for pension adjustments .....		14,220,000,000	
		122,407,455,791	12,159,632,300
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	various	5,426,750,911	260,621,416
Government Annuities Account .....	various	585,604,284	40,955,897
Confederation Bridge .....		799,444,000	
Pilot Training Program—MILIT-AIR Inc. ....		703,000,000	

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
<b>Deposit accounts—</b>			
General security deposit .....	various	246,916	5,155
St. Lawrence Seaway Authority .....	various	8,000,000	869,754
Petro-Canada Limited—Cash reserve .....	various	3,102,694	214,284
Contractors' security deposits .....	various	13,245,399	644,167
Non-interest bearing accounts .....		128,428,016	
		<b>153,023,025</b>	<b>1,733,360</b>
<b>Trust accounts—</b>			
Halifax 1917 explosion pension account .....	various	149,994	11,493
Indian band funds .....	various	875,089,041	24,755,238
Indian estate accounts .....	various	8,544,621	422,497
Indian savings accounts .....	various	102,643,473	29,962,279
Sir William Stephenson Academy—			
Scholastic awards .....	various	33,249	1,658
Royal Canadian Mounted Police—Benefit trust fund .....	various	2,237,409	120,005
Inmates' trust fund .....	various	8,171,079	12,486
Administered trust accounts .....	various	6,709,586	190,562
Estates fund .....	various	618,292	31,410
Veterans administration and welfare trust fund .....	various	723,903	11,932
Non-interest bearing accounts .....		(889,477)	
		<b>1,004,031,170</b>	<b>55,519,560</b>
<b>Insurance and death benefit accounts—</b>			
Insurance company liquidation .....	various	40,674,313	1,721,751
Regular forces death benefit account .....	various	181,679,642	16,711,719
Public Service death benefit account .....	various	1,592,985,892	140,148,783
Non-interest bearing accounts .....		21,824,356	
		<b>1,837,164,203</b>	<b>158,582,253</b>
<b>Pension accounts—</b>			
Annuities agents' pension account .....	various	24,727	355
Royal Canadian Mounted Police—			
Dependants' pension fund .....	various	29,690,878	2,702,215
		<b>29,715,605</b>	<b>2,702,570</b>
<b>Other specified purpose accounts—</b>			
Commodity Industry Development Fund—Province .....	various	2,331,908	227,249
Net Income Stabilization Account .....	various	1,421,423,350	56,801,107
Shared-cost agreements—Research—Agriculture .....	various	21,214,105	1,004,813
Mackenzie King trust account .....	various	281,277	11,003
Common school funds—Ontario and Quebec .....	5	2,677,771	133,889 <sup>(2)</sup>
Dyskinesia and torticollis research .....	various	81,102	79,039
Labour standards suspense account .....	various	2,676,194	48,043
Indian moneys suspense account .....	various	25,263,287	694,108
Natural Sciences and Engineering Research Council—			
Trust fund .....	various	1,284,834	50,783
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund .....	various	261,052	5,527
Trust fund .....	various	240,320	15,189
Federal Court special account .....	various	14,149,459	856,543
Non-interest bearing accounts .....		120,444,452	
		<b>1,612,329,111</b>	<b>59,927,293</b>
		<b>134,558,518,100</b>	<b>12,739,674,649</b>
<b>Other accounts—</b>			
Interest on currency swap transactions .....	floating	535,785,011 <sup>(3)</sup>	
Special drawing rights allocations .....	various		73,267,270
		<b>535,785,011</b>	<b>73,267,270</b>
<b>Total public debt charges related to pension and other accounts .....</b>		<b>135,094,303,111</b>	<b>12,812,941,919</b>

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
Employment Insurance Account (net) .....	various	20,076,377,138	764,093,518
Agricultural Commodities Stabilization Accounts (net) .....	various	7,682,680	464,280
National Battlefields Commission—Trust fund .....	various	380,766	23,591
Donations for Research .....	various	1,342,229	75,666
Claudia de Hueck trust fund .....	various	383,565	16,599
Ship-Source Oil Pollution Fund .....	various	280,466,054	13,588,035
Non-interest bearing accounts .....		(791,208,300)	
		19,575,424,133	778,261,689
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government) .....		(19,575,424,133)	
<b>Total public debt charges related to consolidated specified purpose accounts .....</b>			<b>778,261,689</b>
<b>TOTAL PUBLIC DEBT CHARGES .....</b>		<b>595,520,793,968</b>	<b>44,831,669,942</b>

<sup>(1)</sup> Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

<sup>(2)</sup> Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

<sup>(3)</sup> No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.



# SECTION 10

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## **Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards**

### **CONTENTS**

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Payments of claims against the Crown .....	10.2
Ex gratia payments.....	10.13
Court awards .....	10.28

## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

### PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Motor vehicle accident involving a Crown vehicle—		Wawanessa Mutual Insurance Company in trust for	
Alternative Dispute Resolution .....	750	Staub M .....	1,722
M McEachern & Associates .....	313	Classic Collision .....	5,338
Streiling, Laurie—Emil Doricic, Barrister & Solicitor .....	3,000	LEJ International Trucks .....	23,009
Manitoba Public Insurance Corporation .....	1,472	Crawford THG Canada Ltd. ....	4,409
City Plymouth Chrysler Jeep/Eagle (Medicine Hat) Ltd .....	2,595	Dean, Duckett & Amelia in trust for Morrison H .....	58,000
Willis Archibald .....	600	Fraser and Robinson in trust for Kassian S .....	42,622
SGL .....	1,269	Damage to building—	
Kathleen Cathiness .....	1,057	Telus Communications Inc .....	1,150
Jean-Louis Deveau .....	3,412	Compensation for injury while attending park	
1st choice auto Bod .....	1,508	function—	
Loss of sheep while under quarantine—		Roddick M .....	25,000
Denis Decermic .....	19,500	Pallone D .....	10,000
Damages to a bull while being tested—		Compensation for personal injury—	
Eastern Breeders Inc .....	3,094	Briset Desnos Gravel in trust for Delaire G .....	9,250
Crop damage—		Compensation for broken boat—	
Neil Degirolamo .....	1,500	Perre R & Lalonde J .....	2,146
Bill Delday .....	1,817	Settlement for drowning claim on the Trent-Severn	
Bill Myers & Bill George .....	6,045	Waterway—	
Greg Grant .....	3,850	Bodnaruk & Capone in trust for Mahoney V, Mahoney F,	
Marcel Fouillard .....	2,432	Mednis B .....	40,000
Damage to cattle—		Settlement of claim for flooding property on the	
Dawn Braaten .....	4,205	Trent-Severn Waterway—	
Chris Florek .....	7,295	McQuarrie, Hill Walden, Chester & McLeod in trust for	
Gerald Florek .....	13,454	Bridgen L, Comeau I, Del Guidice S, Del Guidice E,	
Salary arbitration—		Flynn S, Forrest G, Forrest L, Garrett C, Garrod W,	
Names withheld (2 claims) <sup>(1)</sup> .....	85,000	Garrod A, Hughes C, Koivisto A, MacDonald G,	
To issue a nugatory payment to respect the term of a		Melson R, McAllister J, McAllister M, Partridge W,	
settlement agreement—		Sale R, Short M, Short K, Snider W, Snider E,	
Name withheld <sup>(1)</sup> .....	2,000	Thrasher C, Stewart R, Stewart T, Traill G, Watson G,	
Payment of outstanding claim related to the 1995-1996		Watson M .....	12,500
cash flow enhancement—		Settlement of claim resulting from a boating accident on the	
Canadian Wheat Board .....	421,115	Trent-Severn Waterway—	
Loss of cattle due to "Botulinum toxicosis"—		Mark Scharf in trust for the Moore family .....	99,346
Robert Acton/RA Farms .....	73,000	Joel E Shaw in trust for the Singer family .....	67,848
Claim related to termination of employment—		Leonard Feigman in trust for the Ellison family .....	60,706
Name withheld <sup>(1)</sup> .....	61,564	Cambria C .....	1,000
Claims under \$1,000 (15) .....	5,865	Page D .....	1,100
		Logan R .....	1,217
		Claims under \$1,000 (8) .....	3,150
	727,712		667,513
<b>CANADIAN HERITAGE</b>			
<b>Department</b>			
<b>PARKS CANADA PROGRAM</b>			
Motor vehicle accidents—		<b>Canadian Radio-television and</b>	
McDougall, Ready & Barristros in trust for		<b>Telecommunication Commission</b>	
Morrison K & Morrison L .....	195,000	Out-of-court settlement—Contract dispute—	
Perlov, Stewart & Lincoln in trust for		Steno Tran Services Inc .....	625,000
Christoudouloutou D .....	3,000	<b>Public Service Commission</b>	
		Claim related to employment—	
		Gauthier L .....	4,236
			1,296,749

**PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS 10.3**

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>HEALTH</b>			
<b>Department</b>		Olive Waller Zinkman & Walker	
Accident involving a Crown vehicle—		Names withheld (2 claims) <sup>(1)</sup>	148,200
Chase Anderson .....	1,244	Merchant Law Group in trust	
Mac Walker in trust for Mary King .....	19,000	Names withheld <sup>(1)</sup>	120,000
Manitoba Public Insurance Corporation .....	1,550	Kraus MacDonald Federson	
Claims under \$1,000 (5) .....	3,073	Names withheld <sup>(1)</sup>	640,000
	24,867	Balfour Moss in trust	
		Names withheld (2 claims) <sup>(1)</sup>	150,240
		Hutchins, Soroka and Grant	
		Names withheld (2 claims) <sup>(1)</sup>	1,445,000
<b>HUMAN RESOURCES DEVELOPMENT</b>		Dohm, Jaffer and Cashman in trust	
<b>Department</b>		Names withheld (2 claims) <sup>(1)</sup>	2,080,750
HUMAN RESOURCES INVESTMENT AND		Swinton and Company in trust	
INSURANCE PROGRAM		Names withheld (2 claims) <sup>(1)</sup>	20,000
Accident involving a Crown vehicle—		Accidental automobile repair costs—	
Yardon R .....	1,133	Department of National Defence .....	2,885
O'Driscoll S .....	1,734	Department of National Defence .....	1,761
Adjudication case—		Grievance—	
Knauf J .....	45,898	David Perrin .....	6,000
Out-of-court settlement for harassment complaint—			7,568,199
Names withheld <sup>(1)</sup> .....	2,000	<b>NORTHERN AFFAIRS PROGRAM</b>	
Claims under \$1,000 (11) .....	1,987	Accident involving a Crown vehicle—	
	52,752	D'agnolo M .....	1,196
<b>LABOUR PROGRAM</b>		Langehean M .....	1,632
Breach of duty—		Damage Claim for Mining claim—	
Rubin H in trust for McRae M .....	24,160	Out-of-court settlement—	
<b>INCOME SECURITY PROGRAM</b>		Prowse & Chowne .....	85,000
Accident involving a Crown vehicle—		Claims under \$1,000 (3) .....	1,351
Skrobot .....	97,946		89,179
Claim under \$1,000 (1) .....	29	<b>Canadian Polar Commission</b>	
	97,975	Out-of-court settlement for damages awarded to former	
	174,887	employee—	
		Sonia Bélanger .....	60,000
			7,717,378
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
<b>Department</b>		<b>INDUSTRY</b>	
INDIAN AND INUIT AFFAIRS PROGRAM		<b>Department</b>	
Motor vehicle accident—		Accident involving a Crown vehicle—	
SGI .....	705	State Farm Insurance—Bedrock Supply Ltd .....	1,539
Claim for reimbursement of legal fees—		Claims under \$1,000 (4) .....	1,941
Roberts & Stahl in trust for Tzeachter .....	2,200		3,480
Reclamation settlement—		<b>Canadian Space Agency</b>	
Skway First Nation .....	145,000	Final payment on litigation contract—	
Grievance settlement—		MPB technologie Inc. ....	1,431,861
Robert Cherniak .....	6,800	<b>National Research Council of Canada</b>	
Final Settlement for compensation for work performed		Contingent liability settlement arising from a construction	
and loss of profits in regards to the Ray River		contract dispute—	
Highway project in 1972 and the Fort Smith		Harbourview Electric Ltd .....	155,000
Highway in 1978—		<b>Western Economic Diversification</b>	
Cook Duke Cox Barristers and Solicitors in trust for		Claim dispute—Out-of-court settlement—	
Karl Mueller Construction Ltd .....	16,000	Gateway North Transportation Systems Ltd .....	225,000
Settlement of claims—			1,815,341
Wilson Rasmussen in trust			
Names withheld (2 claims) <sup>(1)</sup> .....	147,200		
MacPherson, Leslie and Tyerman			
Names withheld (21 claims) <sup>(1)</sup> .....	2,428,573		
Gates and Company in trust			
Names withheld (4 claims) <sup>(1)</sup> .....	206,885		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>JUSTICE</b>		J D Collision.....	2,255
<b>Department</b>		Kirks Midway Tire Ltd.....	1,186
Settlement of employment related claims—		Laine S.....	1,200
Names withheld (2 claims) <sup>(1)</sup> .....	271,114	Lapierre R.....	2,950
Out-of-court settlement—		Lorde P.....	\$ 1,899
Hanes, Buchner & Uren in trust re: Daniel Berry.....	5,120	Byways Rental re: Lorde P.....	307
Hutchkins, Soroka, Grant in trust re: Floyd Mowatt.....	5,000		2,206
Gordon Stewart.....	2,140	MacFarlane R.....	1,482
Claims under \$1,000 (3).....	666	MacKinnon D.....	1,918
	284,040	McKie R G.....	1,955
		McLeod H R.....	1,413
		Manitoba Public Insurance re: Alderdice D. \$	1,789
		Alderdice D.....	200
			1,989
<b>NATIONAL DEFENCE</b>		Manitoba Public Insurance Corporation re: Kelly D.....	3,211
Settlement of a claim as a result of an accident involving		Manitoba Public Insurance Corporation re: Jutras J P.....	1,176
a department vehicle—		Martel S.....	1,201
Ace Auto Leasing.....	17,205	Martin M.....	1,428
Alliance Canada re: Turkiewicz M.....	1,998	Mercy B.....	2,085
Arnold W.....	2,940	Mod Land Equipment.....	1,191
AXA Insurance re: Goodine J.....	2,375	National Tilden.....	5,303
AXA Insurance re: Hartley M.....	1,174	Oscien P.....	1,027
Bauer J.....	1,068	Pelletier Lavoie en fidéicommis	
Beament Green Dust Barristers & Solicitors in trust for		for Étienne F.....	\$ 20,000
Harris C.....	2,249	Étienne F.....	5,000
Graham D.....	5,000		25,000
Bennett I.....	1,199	Petsche K.....	2,307
Bennett L.....	1,270	Ralph W Ripley Barrister & Solicitor in trust for	27,500
Boucher P.....	2,165	Salsman K.....	
Bill Koughan Auto Body re: Wright M.....	1,583	Rebbit D.....	2,506
Bundziak R.....	1,044	Rollings D.....	1,000
Byways Automotive Group Ltd.....	1,129	Royal & Sun Alliance Insurance Company	
Carr R.....	6,604	re: Powell F.....	\$ 2,621
Canadian National Railway Company.....	1,145	Enterprise Rent-A-Car re: Powell F.....	935
Cie d' Assurance Guardian.....	6,215		3,556
Claims Management Limited re: Choker S.....	2,613	Royal & Sun Alliance Insurance Company	
Colonial Fire & General Insurance Company re: Gale G.....	1,585	re: Budget Rental.....	2,125
Colonial Garage & Distributors.....	2,057	Ryder Truck Rental Canada Ltd.....	1,785
Condon G.....	1,550	Sanfaton D.....	1,108
Co-ops Contracting Ltd.....	4,008	Saskatchewan Government Insurance	
DeChamplain N.....	1,870	re: Cismas T.....	\$ 1,807
Deneault R.....	1,361	Cismas T.....	700
Direction Nord Sud (BNS) Ltée.....	3,520		2,507
Discount Car & Truck Rental.....	8,388	Saskatchewan Government Insurance re: Nameth E.....	1,808
Downey Ford Sales Ltd.....	16,038	Saskatchewan Government Insurance re: Schwanke M.....	1,391
Economical Mutal Insurance Company		Saskatchewan Government Insurance re: Tebbut C.....	2,503
re: Fredericks D.....	\$ 4,441	Security National Insurance re: Paton T E.....	1,820
Enterprise Rental re: Fredericks D.....	925	Skelton L.....	2,812
	5,366	State Farm Mutual Automobile Insurance Company	
Elliason G.....	2,314	re: Titus M.....	2,627
Elson R.....	3,272	State Farm Mutual Automobile Insurance Company	
Enterprise Rent-A-Car.....	22,127	re: Whitty C A.....	4,699
Exalta Transport Corporation.....	1,271	Strongo Equipment.....	3,045
Family Insurance Corporation re: Calton R J.....	1,662	The Co-operators Insurance Company re: Phase C.....	3,057
Finning International Inc.....	1,144	The Co-operators Insurance Company	
Garrison J.....	\$ 1,844	re: Giovannetti A.....	\$ 1,154
Towing and storage re: Garrison J.....	270	Discount Car Rental re: Giovannetti A.....	598
	2,114		1,753
1st Guaranty Collision.....	3,720	The City of Winnipeg Transit.....	1,875
Guardian du Canada.....	3,741	The Economical Insurance Group re: Lawson D R.....	3,192
Halifax Insurance Company re: Josey R.....	6,591	The Personal Insurance Company re: Barkhouse A.....	1,647
Harrigan M.....	2,377	The Personal Insurance Company re: Etheridge H.....	1,951
Hertz Truck & Car Rentals.....	34,092	The Personal Insurance Company re: Hall R.....	1,335
Huard & Associés en Fiducie.....	2,878		
Innis J.....	1,350		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
The Wawanesa Mutual Insurance Company re: Thompson A G. ....	5,346	Kajtezovic S. ....	4,055
Thomson, Rogers Barristers & Solicitors in trust for Patterson K. ....	1,295,140	Kanaovich H. ....	3,506
Tilden Rent-A-Car Service. ....	19,000	Kasalo T. ....	1,058
Traders General Insurance re: Yuen S. ....	1,345	Kazic S. ....	2,686
William Burchell Barrister & Solicitor in trust for Lloyd W L. ....	20,000	Kljuc Municipality. ....	2,252
Zurich Canada re: Stephens R. .... \$	3,764	La Barrier Crossing School. ....	4,061
Stephens R. ....	250	Langevin G. ....	1,401
Out-of-court settlement for injuries sustained in an accident—		Larocque R J. ....	1,373
Atkinson R. ....	7,076	Lessens W J. ....	3,500
Burchell Hayman Barnes Barristers & Solicitors in trust for Darde T. ....	56,025	Leroux D. ....	14,445
Carr R. ....	4,717	Li Trans Livno. ....	1,552
Charles Broderick Barrister & Solicitor in trust for Geddes K. ....	12,000	MacKimmie Matthews Barristers & Solicitors in trust for Western Atlas International. ....	65,000
Cote G J. ....	26,500	Mahmutovic S. ....	75,143
Devault E. ....	2,213	Manitoba Natural Resources. ....	336,527
Fowle & Company in trust for Gadwa B. ....	21,250	Manjerovic D. ....	1,059
Hugh R McLeod in trust for McLean W. ....	5,000	Maritime Museum of The Atlantic. ....	7,826
Jarvis & Company in trust for Wong J. ....	108,000	Michaud J. ....	1,500
Laxton, Glass & Swartz Barristers & Solicitors in trust for Innis A. ....	17,000	Midzic D. ....	27,015
Richard G Arb Barrister & Solicitor in trust for Labbe N. ....	35,000	Midzic N. ....	1,793
Saville D. ....	5,660	Ministère des Finances du Québec. ....	2,463
Stewart McKelvey Stirling Scales Barristers & Solicitor in trust for Greencom M. ....	14,000	Municipalité des Saints Martyrs Canadiens. ....	6,338
Wensel Nesbitt Reeson Barristers & Solicitors in trust for Stoyand CA. ....	84,126	Muratagic M. ....	15,123
Settlement of claims for loss and/or damage to personal effects—		Newfoundland Light & Power. ....	7,374
Bennett L. ....	1,270	Ottawa D. ....	2,175
Hughes A. ....	1,642	Phillips K. ....	1,136
Mongeon S. ....	1,016	Hamzo R. ....	3,763
Partridge B L. ....	1,578	Reliable Auto Body Ltd. ....	1,455
Rowe H. ....	1,145	Sahinovic-Tours. ....	2,963
Damage to personal property—		Sheridan G. ....	1,605
Adilovic D. ....	3,028	Simic V. ....	4,847
Avery J. ....	1,010	Stanojevic M. ....	8,268
Bajric H. ....	1,269	Svalina I. ....	3,572
Budimilic H. ....	1,640	Thunhart J. ....	4,805
Budimilic Z. ....	1,389	Wright C. ....	3,486
Callahan R. ....	2,000	Zdrzava S. ....	3,173
Chong D. ....	1,109	Damage due to flooding—	
City of Victoria. ....	3,161	Bertrand G. ....	1,066
City of Winnipeg. ....	1,172	Naismith C. ....	5,000
Croisières AML. ....	2,713	The Personal Insurance Company of Canada re: Corriveau J P D. ....	1,967
Department of Forest Resources & Agrifoods. ....	82,458	York Fire & Casualty Insurance Company re: Kilgour B. ....	2,167
Elektrodistribucija Velika Kladusa. ....	1,056	Settlement of as a result of overflight by Canadian Forces Aircraft—	
Eso Pass Lake Travel Plaza. ....	6,629	Barber G. ....	3,188
Filekovic R. ....	1,722	Cote A. ....	15,304
Foss K. ....	9,630	Cote R. ....	74,588
Ferdais J. ....	2,177	Goulet S. ....	29,520
General Accident Insurance Company re: Howell W. ....	1,150	Miscellaneous disbursements—	
Hadzic T. ....	1,541	ADI Limited re: White J G. ....	1,176
Holiday Inn Harbour View. ....	2,123	ADN Reed Stenhouse Inc. ....	7,576
Howard D. ....	165,000	AXA Assurance re: Racine J. ....	3,839
Imperial Oil Dartmouth Refinery. ....	8,547	Applin H. ....	2,176
Irish Mountain Bed & Breakfast. ....	1,010	Atlantic Metal Recycling. ....	27,200
		Balcombe R R. ....	1,009
		Boucher P. ....	1,580
		Bissonneault L re: Loss Pay. ....	22,379
		Brunet C. ....	1,142
		Banks R. ....	10,542
		Bryant H J. .... \$	2,979
		Revenue Canada re: Bryant H J. ....	789
			3,768

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Butler-Symthe J E .....	66,815	<b>NATIONAL REVENUE</b>	
Caron M re: official languages complaint .....	35,000	Goods damaged during Customs inspection—	
Cooper & McDonald in trust for Wirth L .....	5,420	ICBC .....	1,148
Franklin Burke Barristers & Solicitors in trust		Kennedy G .....	1,607
re: McCluskey P .....	256,000	Krysciak A .....	1,000
Gahrns & Laliberté in trust for Cahill M J .....	6,500	Accidental destruction of motor vehicles—	
Gascon J N .....	13,345	Borchert S .....	8,000
Guy Bertrand et Associés for Guertin F .....	7,500	Furstler C .....	4,873
Jones A D .....	\$ 3,073	Settlement for wrongful seizure of imported goods—	
Revenue Canada re: Jones A D .....	815	Lang M .....	3,322
Larkin M .....	2,000	Settlement of claims protected by a privacy	
Leblanc J A .....	\$ 11,516	clause—	
Revenue Canada re: Leblanc J A .....	7,679	Names withheld (9 claims) <sup>(1)</sup> .....	240,335
Lavoie M J re: official languages complaint .....	10,000	Claims under \$1,000 (87) .....	47,792
Lemieux F .....	1,725		308,077
MacLaren Corlett in trust for Bell A .....	18,887	<b>NATURAL RESOURCES</b>	
MacPherson Leslie & Tyerman in trust for		<b>Department</b>	
Anderson D .....	20,065	Out-of-court settlement with an ex-employee related to	
Marsaw D C .....	50,000	employment—	
Mochnocz S .....	13,494	Name withheld <sup>(1)</sup> .....	52,608
Montague R T .....	\$ 23,273	Out-of-court settlement—Employee misled regarding his	
Canada Trust pour Montague R T .....	6,000	pension entitlement following from the Public Service—	
Revenue Canada pour Montague R T .....	13,956	Smith, Lyons in trust .....	68,000
Mortlock JW .....	\$ 2,339	Accidents involving a Crown vehicle—	
Revenue Canada re: Mortlock JW .....	621	Greer v A.G. of Canada - Crocco Hunter Purvis in trust. . .	14,500
Nelligan-Power re: Slanz P .....	11,593	Commercial Union .....	2,025
Parmiter K .....	3,333	Out-of-court settlement—Lawsuit initiated due to problems	
Perron S .....	\$ 127,199	with a house purchased from the advance house program—	
Revenue Canada for Perron S .....	9,142	Mr & Mrs Rosenthal .....	10,000
Roberts M W .....	1,781	Property damages—	
Roy W Dawson Barristers & Solicitors in trust for		David H Raniseth, Barrister in trust for Clark D .....	2,185
Moore R C .....	7,540	Injury Claim—	
Sidbec/Feruni (ISPAT) Inc .....	22,630	David H Raniseth, Barrister in trust for Clark D .....	8,000
South Alberta Light Horse/Panospheric Imaging .....	4,711	Claims under \$1,000 (5) .....	1,749
The Salvage Association .....	3,587		159,067
Tremblay J P R .....	8,822	<b>National Energy Board</b>	
Verreault P re: official languages complaint .....	15,000	Out-of-court employment related settlement of claim againsts	
Villeneuve M re: official languages complaint .....	10,000	the Crown—	
Willis D .....	2,960	Bennett Jones in trust for Smith R .....	35,000
Claims pursuant to the <i>Canadian Human Rights</i>			194,067
<i>Act</i> —		<b>PARLIAMENT</b>	
Buck S .....	1,000	<b>House of Commons</b>	
Cauty A .....	6,596	Claims under \$1,000 (2) .....	248
Levac C .....	222,511	<b>PUBLIC WORKS AND GOVERNMENT</b>	
Poirier H .....	1,700	<b>SERVICES</b>	
Smithurst K .....	10,409	<b>Department</b>	
Reimbursement of Canada's share with respect to		<b>GOVERNMENT SERVICES PROGRAM</b>	
damage claims paid through the British Claims		Settlement of claim—	
Agency, on behalf of Canada, under the terms of		Blake, Cassels & Graydon in trust for James Epps .....	41,139
Article VIII of the NATO Status of Forces Agreement		Merrick Holm in trust for Maplehurst Properties Ltd .....	475,000
signed April 4, 1949 —		Guarantee Company of North America .....	675,000
Government of Germany		Attorney General of Canada v. Courthouse Block	
claims .....	\$ 459,139	re: cancelled project .....	225,000
Government of Belgium		Donald Servant Electric Ltd v. Queen re:	
claims .....	127,485	Ottawa Airport Hangar project .....	98,000
Claims under \$1,000 (570) .....	198,427		
	5,060,127		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damage to articles due to mould exposure		Complaint following completion of work for damages to laboratories at 400 Place Youville, Montréal, Qc—	
Transport Canada and Angela & Wesley Knapp on		Construction Socam Ltée. ....	50,000
Pickering A/P project .....	10,034	Claim for a work related accident—	
Top Notch Construction for Trans Canada Highway,		Laforce R .....	7,600
Banff National Park .....	70,000	Claim for corrective work on repairs to the	
Peacock, Linder & Holt for Huston .....	15,000	roofs—	
Claim for water damage—		Les Architectes Boutros & Pratte .....	25,475
Bates Building Ottawa—E R Fisher Ltd .....	1,554	Claims paid as a result of extra work done regarding the	
Blackburn Building Ottawa—Mr Gaby Aramouni		construction project in Normandin—	
c/o Chateau Fine Pastry .....	7,000	Roomer Léger Association .....	6,592
Settlement of contract dispute—		Construction Proco .....	77,419
MacDonald Cartier Airport Ottawa—		Compensation to cover additional costs incurred because	
J I Plumbing & Heating Ltd .....	7,500	of the bad weather for a construction project in	
Sir Logan Building Ottawa—Jastel Limited .....	50,000	Blanc Sablon—	
Longhill Energy Products (Eastern) Ltd .....	29,500	Construction BLH .....	5,000
Nocom Inc. ....	43,122	Construction LBS .....	9,352
Construction ELS Maritimes Inc .....	54,429	Design error on the Barge Ramp replacement project at	
Professional fees rendered to R J Nicol's contract		Powell River, B C—	
dispute—David Florida Lab Ont—		L E Steel Fabricators .....	22,632
Perley-Robertson, Hill & McDougall .....	36,839	Unforeseen site modifications at Ross River, Y T Health	
Payment of costs associated with claims in the professional		Centre—	
liability fund—		Thurber Engineering .....	1,605
Learnmount, Dunne & Clarke for Fortune Dressing .....	9,073	Vanino Construction Ltd .....	7,370
Chalker, Green & Rowe Legal Services .....	5,714	Re-route electrical voice and data cabling at Vancouver	
O'Brien, Furey, Smith .....	3,417	Airport—	
Guarantee Company of North America .....	7,147	Olivit Construction Ltd .....	28,227
Thomas Fuller (Wentzell & Associates) .....	62,071	Payment of claims for McBride Level II	
J Haikings, Engineering Consultant .....	42,510	Detachment building—	
Canadian International Trade Tribunal Award—		Worthington, Simm & David in trust .....	11,863
Legal fees and disbursements incurred by pursuing		Claims under \$1,000 (\$6) .....	16,528
a complaint—			3,170,060
IBM Canada Ltd .....	112,729		
Bell Canada .....	17,386		
Wang Canada Ltd .....	9,093		
Claims for repair to RCMP Riding Stable's damage—			
We'll roof you .....	406,545		
JD Paterson .....	9,075		
GP Gravel Construction Inc. ....	7,029		
Settlement on clean up deficiencies on Alaska Highway—			
DGS Astro Paving Ltd .....	118,154		
Out-of-court settlement on tender call bid process—			
Wallbridge and Associates in trust .....	2,500		
Settlement for personal injury—			
Lakeb Kader .....	5,000		
Patricia Holt, Lethbridge Post Office .....	10,000		
Cherkewich Yost Heffernan .....	4,600		
Nina Mitchell .....	21,500		
Herrero .....	91,033		
Settlement for personal motor vehicle accident—			
Susan F Smith .....	52,500		
Settlement of motor vehicle accident—			
Herrero vs Dietrich .....	5,956		
Worthington, Simm & David in trust for payment of general			
damages to Mr & Mrs Smith .....	42,000		
Worthington, Simm & David in trust for reimbursement of			
the plaintiff, Mr & Mrs Smith legal expenses .....	7,148		
Earl Shaw & Company in trust for payment of general			
damages to Bonnie Jean Stevens .....	7,550		
Damage to the chain mechanism for the door to garage			
no. 1 at 715 Peel, Montréal, Qc—			
Compagnie d'assurance Wawanesa .....	1,550		

## SOLICITOR GENERAL

## Correctional Service

Canadian Human Rights Commission settlements—	
Peruta R .....	1,500
Ross P R .....	1,500
Compensation for wrongful transfer—	
Midan G .....	10,000
Compensation for injuries sustained—	
Cameron Brown in trust for Laxton B .....	7,000
Charles Davison in trust for Robinson C .....	6,000
Fergus J O'Connor in trust for Bouchard M R .....	3,000
Fergus J O'Connor in trust for Paquachon S .....	30,000
Fergus J O'Connor in trust for Tymchuk P .....	5,000
Harper Gray & Easton for Lineham T .....	19,088
HRDC for Ballegeer K .....	1,778
John L Hill in trust for McDonald J .....	4,600
John L Hill in trust for Rose P L .....	3,500
MacIsaac & Co for Fraser T .....	32,842
Mark Savard Paré in trust for Paré J and Lozon S .....	10,700
Michael S Mandelcorn in trust for Marwick P .....	3,500
Paquette R .....	8,000
Viasta Kopicora M .....	3,015
Compensation for work related issues—	
Cherkewich Yost Heffernan for DeBussac S .....	18,297
Cherkewich Yost Heffernan for Haroulaskis C .....	5,672
Eliot S in trust for Morley P .....	9,800
Gauthier Paquette Trudeau in trust for Roy A .....	15,000
Goyette Y .....	25,000



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jacks P. ....	44,269	Insurance Corp of British Columbia for Yorke-Hardy .....	3,231
Levesque D. ....	2,292	Manitoba Public Insurance Corporation .....	2,001
Nelligan Power in trust for Epp T. ....	35,000	Allstate Payment Processing Centre for Reynolds L. ....	1,278
Poirier J. ....	10,000	Manitoba Public Insurance Corporation .....	1,217
Revenue Canada Taxation for Jacks P. ....	11,181	Insurance Corp of British Columbia for Ross D. ....	3,523
Compensation for flooding damage—		Canadian Direct Insurance for Bridgman H M .....	1,022
City of Prince Albert. ....	1,500	Insurance Corp of British Columbia for Stavenes L. ....	3,983
Compensation for lost items—		Insurance Corp of British Columbia for Star Systems Inc. .	1,708
Cote M. ....	1,765	Lyned Honda for Keim I. ....	1,478
Daigle A. ....	1,405	Insurance Corp of British Columbia for Cote N. ....	1,028
Kennedy J. ....	1,510	Insurance Corp of British Columbia for Wasan. ....	2,874
Reliable Rentals & Sales .....	1,500	Saskatchewan Government Insurance for Seida T N. ....	1,013
Compensation for breach of contract—		Saskatchewan Government Insurance for Pendila G. ....	2,707
Perreault & Laverdière for Our House .....	8,568	Saskatchewan Government Insurance for Grills L. ....	1,536
Compensation for damages to health while incarcerated—		Saskatchewan Government Insurance for Der P J. ....	1,349
Senkiw G A. ....	23,000	Saskatchewan Government Insurance for Scott F. ....	7,709
Compensation for wrongful death and negligence—		Eaton T. ....	3,827
Lawrence Greenspon in trust for Rabbe E et al. ....	17,500	Insurance Corp of British Columbia for Chevretils G. ....	1,098
Settlement of damaged pay phone—		Cowell T. ....	1,255
NBTel. ....	1,797	Manitoba Public Insurance Corporation for Cowell T. ....	4,813
Compensation for damage to overhang on building—		Insurance Corp of British Columbia for 488201	
Campbellford Memorial Hospital .....	2,966	BC Ltd. ....	4,581
Settlement of motor vehicle accidents—		Insurance Corp of British Columbia for	
Blake's Electric. ....	1,417	De Grujter Van Kleef H J. ....	4,805
Bouley Racine F. ....	1,146	Insurance Corp of British Columbia for Wong J. ....	1,992
Buanderie Villeray Ltée .....	1,415	Insurance Corp of British Columbia for Trollope M. ....	1,918
Insurance Corp of British Columbia for Nelson D. ....	1,055	Insurance Corp of British Columbia for Miller C. ....	1,431
Saskatchewan Governemt Insurance for Jensen J. ....	2,503	Insurance Corp of British Columbia for Fullerton D. ....	1,261
Saskatchewan Governemt Insurance for Taylor J E. ....	1,800	Insurance Corp of British Columbia for Popovic M. ....	1,080
St-Clair M. ....	1,697	Harrish P. ....	40,000
Stranglingwolf B. ....	2,064	Chevron Canada Ltd. ....	11,215
Zurich Canada for St-Clair M. ....	2,701	United General Insurance Corp for Mrs O'Donnell T. ....	5,497
Zurich Canada for St-Clair M. ....	2,701	The Personal Insurance Company of Canada for	
Claims under \$1,000 (623). ....	97,348	Chee I and Ma L. ....	1,378
	504,892	The Dominion of Canada Insurance Co. ....	1,909
<b>National Parole Board</b>		Insurance Corp of British Columbia for Morrow J W. ....	2,840
Claim under \$1,000 (1). ....	141	Insurance Corp of British Columbia for Atwal A S. ....	2,116
<b>Royal Canadian Mounted Police</b>		Insurance Corp of British Columbia / Charlebois F. ....	1,519
Settlements for damages arising from boat		Insurance Corp of British Columbia for Pont R. ....	2,287
accidents—		Insurance Corp of British Columbia for Ormiston M. ....	2,329
Abel R. ....	1,000	Insurance Corp of British Columbia for Smith J. ....	3,827
Settlements for damages arising from vehicle		Insurance Corp of British Columbia for Woo O Y. ....	1,831
accidents—		Saskatchewan Government Insurance for Peterson K. ....	6,985
Saskatchewan Government Insurance for		Carroll Pontiac Buick Ltd for Kelly R. ....	3,036
Turgeon D. ....	1,378	Nova Scotia Power Inc. ....	4,356
Manitoba Public Insurance Corporation for Gatchell T. ....	1,557	Coolen J. ....	1,444
Douglas B Graves in trust for Neu J. ....	10,000	Nova Scotia Transportation and Public Works. ....	1,541
Downtown Toyota Centre for Shinkaruk. ....	1,691	Bonnell G. ....	9,295
Insurance Corp of British Columbia for Bayliss R J. ....	1,490	Alberta Motor Association Insurance Co for McInnis L. .	3,494
B C Telephone Company. ....	1,155	Insurance Corp of British Columbia for Ying L Y. ....	2,045
Insurance Corp of British Columbia for Dickie B. ....	3,671	White Ottenheimer & Baker for Barrett M. ....	1,249
Insurance Corp of British Columbia for Ng P C. ....	6,517	Insurance Corp of British Columbia for Oliver M. ....	1,612
Insurance Corp of British Columbia for Lovas A. ....	2,541	Gilbart W. ....	500
Insurance Corp of British Columbia for Redman W. ....	1,059	Manitoba Public Insurance Corporation for Gilbart W. ....	2,081
Peterbilt Trucks Pacific Inc for Biermann R. ....	5,448	Lee Hawkins Law Corp in trust for Rodas C R. ....	3,587
Insurance Corp of British Columbia for Udson S V. ....	1,752	Insurance Corp of British Columbia / Wunderlich M. ....	1,223
Saskatchewan Government Ins for Lynds W R. ....	2,433	Dean R W. ....	1,710
Economical Mutual Ins Co for Macleod L. ....	3,729	Insurance Corp of British Columbia /Shulte D. ....	1,626
Sarkis Auto Body Ltd & Donald Lavoie. ....	1,371	Charters O T. ....	1,683
Stephanie Betts .....	5,000	Insurance Corp of British Columbia / Thomson E C. ....	4,606
Stagg & Marks in trust for Parson S C. ....	35,000	Saskatchewan Government Insurance for Hamm P. ....	3,512
Manfred's Auto Body for Lang D. ....	1,554	Furlotte & Furlotte in trust for McLean F. ....	8,000
		J & G Automotive Ltd. ....	1,489

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for Creed T .....	1,200	Insurance Corp of British Columbia for Friesen A .....	1,247
Nipawin Chrysler Dodge Ltd for Lathlin-Buck V .....	1,771	Insurance Corp of British Columbia for Alexander G .....	2,374
Insurance Corp of British Columbia / Spletzer T I .....	2,090	A & G Autobody Repair Ltd for Grantham B C .....	1,509
Gorosh M .....	1,026	Cross A .....	1,000
Insurance Corp of British Columbia for Lin C-T .....	2,100	Canadian Surety for Burke D .....	2,515
Insurance Corp of British Columbia / Kerkowich M F .....	4,573	The Co-Operators General Insurance Co for Burr D .....	1,819
Insurance Corp of British Columbia for Wicks, A .....	4,008	Crawford Adjusters Canada for Royds R .....	7,948
Insurance Corp of British Columbia / Burrenworth C .....	3,326	Hertz Rent-A-Car for Hanke S B .....	1,546
Insurance Corp of British Columbia / Silzer DL .....	2,200	Insurance Corp of British Columbia for Zappone J .....	9,482
Insurance Corp of British Columbia / Fair R A .....	1,960	Comox Valley Insurance Service for Friesen D .....	1,218
Insurance Corp of British Columbia / Bourne M A .....	1,300	Insurance Corp of British Columbia for Fraser K .....	5,058
Manitoba Public Insurance Corporation for Rusk M .....	7,149	Insurance Corp of British Columbia for Kwok S W .....	3,606
Insurance Corp of British Columbia for Hill T .....	11,314	Chrysler H .....	16,656
Insurance Corp of British Columbia for Badesha B .....	2,490	Settlements for injuries/fatality arising from motor vehicle accidents—	
Insurance Corp of British Columbia for Sandberg K .....	5,328	Mackimmie Matthews in trust for Sommerfeldt R .....	18,000
Insurance Corp of British Columbia for McConnell K .....	1,237	Mackimmie Matthews in trust for Schmaltz D and	
Ministre des Finances for Chausse D .....	1,525	Mass S .....	5,275
Insurance Corp of British Columbia for Algard D E .....	5,083	Simon Gurney Bolda in trust for Robberstad .....	10,069
Manitoba Public Insurance Corporation for Komus S .....	1,241	Baker Newby in trust for Clemas A T .....	6,000
Insurance Corp of British Columbia for Sykes K .....	1,224	Nasim Kara .....	10,000
Insurance Corp of British Columbia for Seitz E J .....	1,879	Peter K H Wong for Jensen K .....	3,255
Insurance Corp of British Columbia for Saengwouvanh B .....	1,743	Hendrika J de Grijter-van Kleef .....	1,415
Insurance Corp of British Columbia for Rizwan Ent .....	1,502	MacIntosh MacDonnell & MacDonald for Carty D .....	18,000
Insurance Corp of British Columbia for Deering-Robb G .....	7,251	Vancouver Hospital for Ly S .....	5,000
Insurance Corp of British Columbia for Kamenjasevic I .....	4,484	Litwiniuk & Company in trust for Watson K .....	15,000
Discount Car & Truck Rentals for Hobbs Rental .....	1,264	James H Brown & Associates in trust for Wylie P .....	12,500
Insurance Corp of British Columbia for Tommy's Market .....	9,877	Kane Shannon & Weiler in trust for Raunquist .....	49,050
Insurance Corp of British Columbia for Lui K P .....	7,259	Kane Shannon & Weiler in trust for Evans K M .....	24,063
J A Auto Sales for Bickerton B .....	4,705	Boyne Clark in trust for Courchene J .....	7,000
Missiquoi Mutual Insurance Co for Christiansen R .....	2,053	Third Party Assessment Clinic for Ly S T .....	1,106
The Co-Operator for Loughman G .....	19,130	Hunter Garrett Lobay in trust for Kozielski I .....	60,750
Audoux Y .....	1,795	Hunter Garrett Lobay in trust for Botelho B .....	26,500
Big Rigs Auto Body .....	1,169	Martin & Company in trust for Salsman .....	175,000
Rick's Auto Body for Hewins E .....	1,006	Simpson & Company in trust for Ly S T .....	230,000
Insurance Corp of British Columbia for Hanson Marketing	3,652	Hope Heinrich in trust for Kissack E J .....	17,405
Hayley K .....	2,043	Insurance Corp of British Columbia for Salvador E .....	4,488
Insurance Corp of British Columbia for Williams R .....	1,448	Waterbury Newton in trust for French B L .....	38,000
Insurance Corp of British Columbia for Knudsen J .....	2,625	Biamonte, Cairo Shortreed for Maher A .....	7,500
Insurance Corp of British Columbia for Lee W K P .....	2,026	Braithwaite Boyle in trust for Muir B .....	6,500
Insurance Corp of British Columbia for Laver R V .....	1,323	Wilkes A .....	1,560
Insurance Corp of British Columbia for Lheureaux R .....	1,710	Stephens & Holman in trust for Goullie S .....	85,000
Insurance Corp of British Columbia for Bradshaw M .....	2,528	Hunter Garrett Lobay in trust for Stuart J, Tearne S and	
Insurance Corp of British Columbia for Shepherd J .....	3,647	Szentirmai M .....	45,000
Insurance Corp of British Columbia for Mohamed D .....	1,385	Hunter Garrett Lobay in trust for Stuart J, Tearne S and	
Insurance Corp of British Columbia for Ruckaber B .....	3,212	Szentirmai M .....	10,637
Insurance Corp of British Columbia for MJM Furniture .....	4,073	Atwal A S .....	4,000
Angus-Miller Ltd Insurance for Storey C & J .....	3,973	Simpson & Company for Ly S T .....	31,002
Underwriters Adjustment Bureau Ltd for Proseio J .....	2,701	Bull Housser & Tupper in trust for Chaulk D M .....	4,000
Royal & Sun Alliance Insurance Co in trust for		Simpson M for Ly S T .....	1,461
Motor Truck Express .....	7,033	Adreassen, Olson & Borth Barristers & Solicitors in trust	
The Cooperators General Insurance Co for Chalfoux N .....	2,568	for Sieben P .....	8,413
State Farm Insurance for Beebe P .....	1,805	Vecchio S .....	1,256
City of Grande Prairie .....	1,351	Robert Joly in trust for Callaghan N .....	99,000
William J Parsons Law Office in trust for Hamlyn C .....	2,000	Robert Joly in trust for Callaghan N .....	71,000
William J Parsons Law Office in trust for Hamlyn C .....	65,000	Gerrard Rath Johnson in trust for Mills D .....	88,965
The Hydro Electric Commission .....	3,133	Rudderham Chernin Law Office Inc in trust for	
Gerald K S .....	1,408	Petrie V .....	27,000
Forsythe C .....	1,648	Carworks Auto Body Limited for Martell K .....	1,042
Manitoba Public Insurance Corporation .....	2,971	Friesen L .....	1,682
Insurance Corp of British Columbia for Wilkie M .....	1,982	Forbes Chevrolet H1656 (1279) .....	6,009
Royal & Sun Alliance Insurance of Canada for Steele R .....	2,013	Cox Hanson O'Reilly Matheson in trust for Wright K .....	26,500
Insurance Corp of British Columbia for Chow M .....	8,533	Baily, Mclean, Greenbank & Murdoch for Ly C & D .....	1,996
Insurance Corp of British Columbia for Hock Sun Tan R .....	1,239		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Young Noble & Wirsig in trust for Lenart E. ....	19,597	Watters S. ....	4,381
Steele R G. ....	9,000	New Brunswick Power Corporation. ....	1,778
Zeppieri & Associates in trust for Grossi M. ....	180,000	Appartement la Manowin. ....	1,399
G Jack Harris in trust for Thomas J T. ....	25,000	Limone S. ....	1,167
Dickie B. ....	2,500	Insurance Corp of British Columbia for Elliott D P. ....	1,615
Beckingham & Company in trust for Mann R. ....	1,000	Insurance Corp of British Columbia for Field D E. ....	7,500
Thibeau D or C. ....	1,400	Hanke S B. ....	2,401
Security National Insurance Co for Amyotte P. ....	2,844	New Brunswick Power Corporation for Duhamel. ....	1,209
Lucas Bowker & White in trust for White S L, White R and White W. ....	29,000	British Columbia Hydro. ....	8,206
Ardagh Hunter Turner in trust for Elliott D. ....	41,049	Canadian Northern Shield Insurance Company for Choi L. .	2,830
Slater Vecchio in trust for Neufeld D. ....	33,341	Settlement for personal injury, assault, unlawful arrest, excess force and damages—	
Lee Hawkins Law Corp in trust for Kennedy P. ....	9,346	Smart & Williams for Stravrev J. ....	2,083
Bonnyman Pontiac Buick Ltd for Binns K. ....	1,358	Insurance Corp of British Columbia for Gaffney. ....	47,200
Charles Fraser Carpentry for Affleck A. ....	1,274	Merchant Law Group in trust for Bryant N. ....	8,500
Roach & Morris in trust for Sears P. ....	55,000	Worthington Simm & David in trust for Neveau P. ....	8,519
Knudsen J. ....	1,000	Thomas M Engel in trust for Scarth / Lozinski. ....	25,000
Ruckaber B. ....	5,000	Worthington, Simm & David in trust for	
Bordertown Pontiac Buick GMC Ltd for McNutt W J. ....	1,074	Bamford H G. ....	90,000
The Coachworks Limited for Sturgeon D. ....	1,606	Peter C McElhaney in trust for Gaboury K. ....	13,208
Leblanc McGrath Tuck Gallagher in trust for		Public Trustee of British Columbia in trust for	
Duguay P. ....	52,573	Austin J. ....	2,500
Helmut Berndt Professional Corporation for Siemens D. ....	5,000	Swadron Associates in trust for Simmons M & D. ....	166,300
Thoman Sole Gage in trust for Pyc N. ....	150,000	Settlement for false arrest/seizure and/or malicious prosecution—	
Mair Jensen Blair Barristers & Solicitors in trust for	8,224	Pushor Mitchell in trust for Dowla I A. ....	10,000
Gray I. ....		Hunter Garrett Lobay in trust for Daniluck K. ....	6,423
Edwards & Michalski in trust for Bukmeier H. ....	11,850	Kucher A. ....	3,034
Kruse Adams in trust for Cassidy R. ....	31,000	Furlot B. ....	90,577
McMillan Law Office in trust for Balmer J E. ....	8,148	Gill R. ....	1,616
Scarboro W. ....	13,000	Sheppard Law Office in trust for Brown C. ....	15,000
Salloum Doak in trust for Groeneveld C. ....	12,500	Crossin & Scouten for Hill J. ....	28,913
Murchison Thomson & Clarke in trust for Bailey C. ....	19,778	Firman W. ....	18,552
Harder & Company in trust for Laveay B. ....	12,500	Wenger N. ....	16,323
Maelor Vallance Inc for Gardiner S. ....	2,250	Webb L M. ....	8,000
Tinant T L. ....	1,666	Campbell M L. ....	2,000
Bronson & Company in trust for Joy L. ....	11,000	Richard Bosada in trust for Vidosa P. ....	3,738
Rodin Law Firm in trust for McConnell K. ....	14,000	Gérald Tremblay in trust for Hamel J-Y. ....	104,034
Hunter Garrett Lobay in trust for Thomson E. ....	16,000	Baker Newby in trust for Carisle B. ....	1,887
Chartrand L J. ....	38,888	King Sutton in trust for Akenhead J. ....	24,363
Veloso C. ....	146,112	Settlements for physical injuries, mental stress and/or pain and suffering—	
Settlement for damage or loss to property—		Cohen Highley Vogel & Dawson in trust for Doe J. ....	103,400
Buffalo Narrows Housing Authority. ....	1,115	Legal Services Society in trust for Jones R A. ....	9,000
Commercial Interior. ....	4,850	Bryan & Co in trust for McDermott N & K S. ....	10,000
Zomparelli S. ....	3,018	Legge & Muszynski in trust for Lieback L. ....	10,000
Canada West Insurance Co for Weymark J and P. ....	1,163	MacLeod Dixon Barristers and Solicitors in trust for	
Songstone Inc. ....	2,385	Smith C. ....	7,200
North York Chevrolet Oldsmobile for Green G D. ....	21,500	MacMillan D. ....	100,000
Parker Dubrule in trust. ....	30,660	Taylor Granitto in trust for George C P. ....	3,700
Schroeder Properties. ....	1,015	Davis & Company in trust for Fortey S G / M. ....	500,000
Ministry of Transportation & Highways. ....	1,080	Settlement for witness protection—	
Rose S. ....	1,599	De Vilars Jones in trust for "L". ....	25,000
Lombard Canada for Orzynski J. ....	1,947	Sharek Ray, Barristers and Solicitors in trust for "L". ....	84,906
Brown A J. ....	1,002	Sharek Ray, Barristers and Solicitors in trust for "L". ....	26,887
Saskatchewan Power for Saskatchewan Power. ....	1,512	Human Rights Settlement—	
Saskatchewan Power for Saskatchewan Power. ....	1,663	Hiscock I J. ....	1,089
Sophie Investments Inc. ....	2,633	Bunyan L. ....	113,100
Dominion of Canada for Harder J. ....	17,451	Reimbursement of costs/expenses—	
Insurance Corp of British Columbia for Dellanna T M. ....	5,507	Civil Litigation for Blackjack R. ....	1,578
Gray J. ....	1,390	Neuman T S. ....	1,540
Fineline Construction for Seacroft Resort - Bowser. ....	1,294	Premiere Verbatim Reporting Ltd for Franc R. ....	1,290
Swan Hills Gasland. ....	2,073	Dennis T. Murray Law Corp for Franc R. ....	125,000
Iwanchuk N. ....	4,000		
Cherry Lane Shopping Centre. ....	1,806		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
D T R Murray Law Corp in trust for Franc R .....	50,000	Canada Life Casualty Company for Fong Michael .....	1,457
Hertz Rent-A-Car for Hanke S B .....	1,445	King John .....	1,339
Stewart H S .....	1,500	Dyck Hans .....	1,013
Settlement for loss, destruction and damage to exhibits—		Compensation for repairs to grader damaged by concrete island—	
Nichol S .....	3,250	Saskatchewan Government Insurance .....	1,638
Ritchot D .....	1,737	Compensation for settlement due to start-up license at airport—	
Bingham Blair MacAulay Ehrhardt Teed in trust for Miramichi Exhibition .....	425,000	KMP Law for Bob Buckle Shuttle Service .....	180,000
Vandervoord A .....	1,477	Triple B Investments .....	21,810
Beckman D W .....	2,140	Compensation for damage to a CI-215 water bomber—	
Settlement for harassment charge—		Government of Newfoundland & Labrador .....	20,639
Gray R .....	2,000	Accident involving a Crown vehicle—	
Settlement to defer legal costs as per settlement agreement—		Brian's Auto Body .....	2,101
Mockler Peters Oley Rouse & Williams in trust .....		Settlement of Laurentian Lodge case concerning the theft of luggage at Sault Ste Marie Airport—	
Mazerolle V .....	30,000	Weaver, Simmons for Mitchell, P .....	8,000
Depencier R F N1028 .....	6,604	Surrender of lease at London Airport for new Transport Canada Centre—	
Nelson W .....	2,830	Aero Academy Inc .....	15,000
Rae J C .....	3,366	Personal injury on Crown land and premises—	
Claims under \$1,000 (475) .....	160,001	Singleton Murphy .....	30,000
	5,516,392	Boyne Clarke .....	22,000
	6,021,284	Compensation for settlement on electrical dispute—	
		Air Canada .....	25,000
		Compensation in reference to adjudication decision—	
		Carrier Louise .....	41,200
		Pelley Rick .....	2,941
		Payments of compensation under the Public Service Staff Relations Board—	
		Fields Shawn .....	1,203
		Neufeld Rocky .....	25,000
		Martin Harold Warren .....	14,805
		Hladun & Company for Gregresh Sharon .....	2,200
		Settlement for loss of income—	
		Me Michel C Bernier in trust for G & H Bourque .....	10,000
		Marine Inc .....	
		Compensation for expenses to cover routine litigation expenses for Transport—	
		Department of Justice .....	40,000
		Claims under \$1,000 (34) .....	12,645
			2,144,678
		<b>TREASURY BOARD</b>	
		<b>Secretariat</b>	
		<b>CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM</b>	
		Claims under \$1,000 (4) .....	1,814
		<b>VETERANS AFFAIRS</b>	
		<b>Department</b>	
		<b>VETERANS AFFAIRS PROGRAM</b>	
		Out-of-court settlement for program benefits—	
		Campbell N J .....	50,000
		Godbout, Quелlette in trust for Leclerc E .....	40,000
		Claims under \$1,000 (537) .....	850
			90,850
		Total .....	50,947,406

(1) Name withheld in accordance with terms of settlement.

## EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

## EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<b>National Archives of Canada</b>	
<b>Department</b>		Payments under \$100 (2) .....	70
Compensation for broken eye glasses—		<b>Public Service Commission</b>	
Dumais J .....	200	Payments under \$100 (4) .....	157
Gareau F. ....	236	<b>Status of Women—Office of the Co-ordinator</b>	
Toupin P. ....	150	Compensation for financial loss incurred by an employee—	
Reimbursement for stolen item—		Paine B .....	100
Legault P .....	800		126,078
Payment to Thompson, Dorfman & Sweatman, Barristers			
as full and final settlement of the matter of AAFC and			
Fresh Water Fish Marketing Corporation .....	30,000		
Reimbursement for lost item—		<b>CITIZENSHIP AND IMMIGRATION</b>	
Norman T. ....	231	<b>Department</b>	
Compensation to replace clothing and personal effects		Compensation for loss or damage of personal property—	
damaged while working at GPCRC on the Career		Bandy D E. ....	138
Edge Program—		Fortin J .....	113
Proctor K .....	300	Kassongo T .....	500
Compensation to replace damaged personal effects—		MacLeod J .....	184
Kenny and Murray in trust—		Replacement costs for discrepancy for informed cost of visa	
Name withheld <sup>(1)</sup> .....	2,000	to what it actually cost—	
Payments under \$100 (13) .....	705	Name withheld <sup>(1)</sup> .....	250
	34,622	Compensation for employee settlement agreement—	
		Name withheld <sup>(1)</sup> .....	1,750
		Payments under \$100 (6) .....	239
			3,174
<b>CANADIAN HERITAGE</b>		<b>Immigration and Refugee Board of</b>	
<b>Department</b>		<b>Canada</b>	
Art pieces stolen from Canada Place—		Payments under \$100 (2) .....	67
Kennedy M .....	350		3,241
Compensation for damage to a vehicle—			
Cote D .....	450		
Guimond A. ....	133		
Manzerolle R .....	261		
Sullivan R .....	300		
The Halifax Insurance Company in trust for			
Manzerolle R .....	1,627		
Compensation for damage of personal effects—		<b>ENVIRONMENT</b>	
Dubé D .....	171	<b>Department</b>	
Compensation for dentist fee—		Reimbursement for stolen property—	
Mayer L .....	127	Wartman D .....	135
Compensation for mineral relinquishment interest—		Compensation for damage to statues—	
Christie J .....	33,913	Landry M .....	130
Livingston K .....	33,913	Compensation for dental expenses incurred by children—	
Richards G .....	33,913	Pawluk N .....	114
Burnaby Iron Mines .....	20,000	Payments under \$100 (4) .....	226
Payments under \$100 (4) .....	152		605
	125,310		
<b>Canadian Radio-television and Telecommunications</b>		<b>FINANCE</b>	
<b>Commission</b>		<b>Department</b>	
Compensation for damaged glasses—		<b>ECONOMIC, SOCIAL AND FINANCIAL POLICIES</b>	
Tatasciore M .....	372	<b>PROGRAM</b>	
Payments under \$100 (2) .....	69	Compensation for damaged clothing—	
	441	MacPherson L .....	243
		Payments under \$100 (3) .....	180
			423

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>FISHERIES AND OCEANS</b>			
<b>Department</b>			
Compensation paid under the terms of resolution of a harassment complaint—		Compensation for damages and personal injuries—	
Campbell F .....	5,000	Ato Mamo Bogale .....	2,000
Compensation for damages to personal property—		Compensation for loss of property—	
Audet L. ....	546	Buchan G .....	360
Beaulieu G. ....	252	Visoka L. ....	942
Côté G. ....	108	Settlement of a claim as a result of late refund of immigration fee—	
Côté R. ....	141	Svertchkova M. ....	186
Poirier A. ....	165	Compensation as a result of lost property—	
Prévost I. ....	350	Des Rivières G. ....	114
Compensation for oversight in recognition of an employee suggestion under the departmental Incentive Award Program—		Compensation for loss of property—	
Fox JW .....	1,450	Dr. H Curat .....	800
Compensation for expenses incurred due to theft of personal property—		Compensation for increased insurance costs—	
Henderson BM .....	460	Weeks J M .....	454
Compensation for expenses incurred due to loss of personal property—		Compensation for lost funds—	
Claveau J .....	179	Mukamunana P. ....	154
Lantz T. ....	459	Compensation for settlement of matters in dispute—	
Leblanc S. ....	113	Loepky B .....	3,507
Major C. ....	346	Payment under \$100 (1) .....	46
Nicolas A. ....	888		13,211
Pinkham J .....	219		
Pastorek D. ....	100	<b>Canadian International Development Agency</b>	
Poirier G. ....	205	Reimbursement for stolen money while on mission in Nigeria on behalf of the Government of Canada—	
Richard J. ....	181	Lévesque L. ....	2,547
Robb W. ....	447	Lost of luggage and emergency clothing purchases—	
Thériault J. ....	536	Johnston D M .....	665
Thériault JG. ....	310	Stolen personal property while a mission in Rwanda—	
Compensation for damages to private vehicle—		Rainville C .....	400
MacInnis G .....	325		3,612
Replacement of two fish nets and one anchor damaged by the NGCC Le Louisbourg—			16,823
Arseneau P. ....	920		
Replacement of a fish net damaged by the NGCC		<b>HEALTH</b>	
Frederick G Creed—		<b>Department</b>	
Chapman J L .....	1,425	Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards (TB 813738 and TB 821428)—	
Salary adjustment—		Primary infected individuals .....	1,425,000
Balijnder G .....	6,972	Secondary infected individuals .....	11,760,000
Settlement of grievance per Memorandum of Agreement between the Treasury Board of Canada and the Public Service Alliance of Canada—		Compensation for damages to multiple infrastructure projects—	
Brown G. ....	1,170	The Lansdowne House Indian Band .....	55,000
Settlement of a grievance for losses incurred resulting from the selection process of the Summer Student Program 1998—		Compensation toward funeral expenses of Muriel Byford—	
Lacasse S .....	373	Byford H. ....	881
Payments under \$100 (14) .....	945	Compensation for damage to employee's personal effects—	
	24,585	Thokle L. ....	274
		Wickens J .....	245
		Gully P .....	146
		Compensation for damages to a chair—	
		Place Louis Riel .....	105
		Payments under \$100 (5) .....	155
			13,241,806
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
<b>Department</b>		<b>HUMAN RESSOURCES DEVELOPMENT</b>	
Compensation for travel costs—		<b>Department</b>	
Carten J .....	862	<b>CORPORATE SERVICES PROGRAM</b>	
Lindsey J .....	3,112	Replacement cost for a leather skirt tore by a metal bar that should have been removed by a maintenance employee—	
Osler Hoskin & Harcourt for R. Atkey .....	674	Bédard L. ....	226



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Replacement cost for clothes spot by red ink from a stamp affixer—		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Bertin D. ....	100	<b>Department</b>	
Expenses for a shirt and pants damaged by ink in equipment data processing delivery—		<b>ADMINISTRATION PROGRAM</b>	
Daigle S. ....	135	Compensation for legal fees incurred—	
Compensation for damage to a vehicle—		Pundit and Chotalia in trust for Starlight B. ....	48,496
Bell J. ....	805	Salmon and Compagny in trust for Starlight B. ....	1,475
Saskatchewan Government Insurance. ....	800	Payment under \$100 (1). ....	44
Compensation for pay dispute—			50,015
Megaffin B. ....	806	<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Medical involving a departmental error—		Payment under \$100 (1). ....	26
Saunders C. ....	314	<b>NORTHERN AFFAIRS PROGRAM</b>	
Medical involving a departmental error—		Payment for equipment burnt in forest fire—	
Johnson H. ....	256	Trans North Air. ....	1,223
Compensation for lost of Strategic Policy's Christmast Fund—			51,264
Fortier P. ....	879		
Compensation for administrative error by Compensation and Benefits unit relative to medical coverage benefits—		<b>INDUSTRY</b>	
Burton F. ....	3,146	<b>Department</b>	
Compensation to former employee for lost wages due to Labour Market Development Agreement—		Compensation for damage to a vehicle—	
Northrup B. ....	1,868	Lachapelle M. ....	460
Repair to automobile as a result of damages incurred—		Compensation for moving expenses (security check negative)—	
Sappal R. ....	610	Goulet F. ....	623
Payments under \$100 (6). ....	294	Compensation for loss of luggage—	
	10,239	Elias B. ....	843
		Compensation for administrative error (department failed to remit a form to the insurance company for vision care plan)—	
<b>HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM</b>		Lafond J. ....	100
Storage costs for equipments bought by HRDC. The department omit to provide to the contractual ERS a copy of the directive on disposition of the assets—		Compensation for replacement for personal clothing—	
ERS Youth Development Corporation. ....	20,000	Boudreau-Henri C. ....	250
Reimbursement of overpayments reimbursed—		Dunleavy M. ....	250
Nadeau R. ....	599	Kress G. ....	150
Compensation for wrong insurance compensation advice (dental care plan)—		Compensation for personal properties stolen from government's vehicle—	
Krastel C. ....	205	Makarchuk M. ....	342
Legal/Consulting fees re: employee dispute—		Compensation for departmental error for a client—	
Labourteck Consulting Ltd./Bates S. ....	750	Glentel Inc. ....	128
Payments under \$100 (72). ....	2,987	Payments under \$100 (2). ....	65
	24,541		3,211
<b>LABOUR PROGRAM</b>		<b>Atlantic Canada Opportunities Agency</b>	
Replacement fees for a tire that has been deliberately damaged at the time of an inspection by Labour Canada toward a private corporation—		Compensation for damage to clothing—	
Cadieux D. ....	198	Rankin J. ....	252
Payment under \$100 (1). ....	8	Dick B. ....	525
	206		777
<b>INCOME SECURITY PROGRAM</b>		<b>Canadian Space Agency</b>	
Compensation for employee's damaged personal effect due to water flood in the office—		Reimbursement for broken eye glasses—	
Peacock K. ....	130	Roberge D. ....	230
Phillips J. ....	222	<b>National Research Council of Canada</b>	
Compensation for shoes damaged by flood—		Compensation for damages to clothing—	
Foran J. ....	100	Decker J. ....	151
Payments under \$100 (8). ....	393	Lapointe J. ....	230
	845	Compensation for dental expense refund—	
		Abou-Dakka M. ....	693
		Payments under \$100 (3). ....	186
			1,260
	35,831		



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Western Economic Diversification</b>		Lafitt S . . . . .	818
Settlement upon termination—		Lambe F . . . . .	287
Visram A . . . . .	10,000	Lambert D . . . . .	177
Payment under \$100 (1) . . . . .	75	Leblanc P . . . . .	825
	10,075	Leclerc M . . . . .	199
	15,553	Lefebvre R . . . . .	303
		Love L . . . . .	1,390
		Masse P . . . . .	100
<b>JUSTICE</b>		Métivier J . . . . .	205
<b>Department</b>		Montefrisco R . . . . .	100
Compensation of expenses (Legal fees) incurred by employee		Morel-Desrochers M . . . . .	270
in exercising his duties—		Municipalité St-Jean-Baptiste . . . . .	119
Asselin R . . . . .	5,000	Pageau G . . . . .	200
Garnishment procedural error—		Pelletier M . . . . .	149
Ontario Legal Aid . . . . .	400	Perron R . . . . .	1,222
Compensation for loss of books and personal effects—		Quimet D R . . . . .	500
Hage T . . . . .	364	Restaurant Georgio . . . . .	1,872
Compensation for damage of luggage—		Russel J . . . . .	1,249
Camirand C . . . . .	230	Saunders D . . . . .	117
	5,994	Smith D . . . . .	1,107
		St-Amant H . . . . .	390
<b>Canadian Human Rights Commission</b>		Talbot F . . . . .	155
Compensation for stolen personal property while employee		Testa J . . . . .	245
was on duty travel—		Tsui D . . . . .	255
Witter M . . . . .	254	Vaillancourt N P . . . . .	292
Compensation for damage to personal property while		Valée L . . . . .	370
employee was on duty travel—		Walton T D . . . . .	110
Coriveau J . . . . .	216	Whalen K . . . . .	252
	470	Wood C . . . . .	1,277
<b>Offices of the Information and Privacy Commissioners</b>		Compensation for loss of personal property—	
<b>of Canada</b>		Ahmed A . . . . .	8,000
Payments under \$100 (2) . . . . .	121	Bélanger C M . . . . .	100
	6,585	Bennett G . . . . .	229
		Bernadette K . . . . .	208
		Caron J . . . . .	595
		Coles E E . . . . .	2,802
<b>NATIONAL DEFENCE</b>		Gaudet L . . . . .	572
Compensation for damages to personal property—		Godfrey M . . . . .	373
Best M . . . . .	239	Harris R . . . . .	675
Bériau G . . . . .	320	King H . . . . .	339
Benoit S . . . . .	390	Kopetsch R . . . . .	264
Boudreau J H K . . . . .	287	Lafitte S . . . . .	711
Bundgaard D . . . . .	184	Lapierre J G . . . . .	817
Burrell B E . . . . .	280	Laroche J H P . . . . .	355
Chamberland L . . . . .	250	Legge G . . . . .	1,270
Charbonneau H . . . . .	280	Morris C . . . . .	900
Couture G . . . . .	164	Muir R C . . . . .	1,223
Damours J D . . . . .	301	Newton P . . . . .	5,740
Di Menna A . . . . .	585	Paddon M R . . . . .	168
Dorion J . . . . .	300	Parker L A . . . . .	1,180
École Saint-Mathieu . . . . .	843	Plourde K M . . . . .	2,033
Famelant F . . . . .	250	Sherbeth K A . . . . .	232
Fraser J . . . . .	461	Taylor P . . . . .	717
Fyfe D . . . . .	230	Thomly M . . . . .	713
Gallant S . . . . .	230	White C . . . . .	547
Gaudet L . . . . .	657	White M . . . . .	885
George L . . . . .	350	<b>Financial compensation—</b>	
Gonzalez M . . . . .	215	Brown W G . . . . .	824
Hamill J C . . . . .	224	Budget Car & Truck Rental re: Lafitt R . . . . .	147
Jacques J M . . . . .	360	Cinq-Mars R . . . . .	6,220
Joly L J H . . . . .	135	Ellwood J . . . . .	508
Kairandisk A K . . . . .	260	Garick W H . . . . .	111
Kierstead C . . . . .	144	Goldberg Thompson in trust for Hong M . . . . .	500



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
<b>Department</b>			
<b>GOVERNMENT SERVICES PROGRAM</b>			
Compensation for Government cancellation of contract— Burchell, MacDonald Bar. & Sol. on behalf of Dunn E. . . . .	600	Compensation for employee's change of flight expenses due to rescheduling of training— MacKenzie J. . . . .	307
Compensation for legal costs— Scott G J. . . . .	1,001	Reimbursement of deposit for golf trip cancelled due to operational requirement— Bourke M. . . . .	263
Compensation as partial settlement of a staff relations matter involving a former employee— Sharpe E. . . . .	1,000	Compensation for work related issue— Delmage K. . . . .	100
Compensation for payment of union dues— Gautron S. . . . .	200	Compensation for the loss of salary— Jutras M. . . . .	1,032
	2,801	Reimbursement of cost of concert tickets due to lock down of institution during public service strike— Speck K. . . . .	137
		Compensation for collection agency fees incurred while attempting to receive payment— Marlboro Inn. . . . .	407
		Payments under \$100 (60) . . . . .	3,170
			14,519
<b>SOLICITOR GENERAL</b>			
<b>Department</b>		<b>National Parole Board</b>	
Compensation for damaged clothing— Goulet P. . . . .	52	Compensation for employee's personal effects damaged while on duty in a regional office— Venne C. . . . .	160
<b>Correctional Service</b>		<b>Royal Canadian Mounted Police</b>	
Compensation for employees' personal effects lost or damaged while on duty—		Damage to glasses or contacts—	
Allard G. . . . .	150	Milner J. . . . .	206
Almedia C. . . . .	149	Ferguson D B. . . . .	310
Bavle S. . . . .	108	Eglinski J. . . . .	224
Blair L. . . . .	115	Efford D. . . . .	198
Bourke M. . . . .	172	Roach M J. . . . .	264
Burton J. . . . .	169	Sullivan A F. . . . .	249
Cadotte A. . . . .	183	Pilgrim P. . . . .	188
Cantin L. . . . .	513	Parr F J P. . . . .	114
Chuey P. . . . .	151	Horne M L. . . . .	181
Cloutier J. . . . .	161	Koop K. . . . .	303
Donovan N. . . . .	185	Smith D. . . . .	268
Dosanjh G. . . . .	385	Day K. . . . .	206
Forhan B. . . . .	224	Lacombe P. . . . .	471
Henbrey C. . . . .	300	Romailler T. . . . .	285
Jameison E. . . . .	345	Grieco-Savoy L J. . . . .	135
Kunkle K. . . . .	318	Jenkins G M. . . . .	215
Labelle P. . . . .	417	Miller C. . . . .	160
Landerman G. . . . .	102	Kenney E. . . . .	122
Lapointe M. . . . .	739	Taylor A G. . . . .	341
Maycock J. . . . .	431	Ingram H. . . . .	316
McCormick T. . . . .	502	Hachey F G. . . . .	370
McLeod M. . . . .	150	Coleman R. . . . .	275
Ollington M. . . . .	650	Marshall J R. . . . .	170
Precoor J. . . . .	100	Goodfellow J. . . . .	138
Price M. . . . .	390	MacDonald R K. . . . .	150
Randell J. . . . .	152	Plante M L. . . . .	225
Richard B. . . . .	147	Gauchier W J. . . . .	148
Rouiller M A. . . . .	500	Damage to personal apparel/effects—	
Simard M. . . . .	148	Gabriel B H. . . . .	161
Sparks B. . . . .	229	Avalon North Wolverines Search & Rescue Team. . . . .	316
Compensation for theft of contractor's vehicle by an inmate— Burkard J. . . . .	500	Pittendreigh D G. . . . .	118
Compensation for social committee's effects lost or damaged— Cowansville Institution Social Committee . . . . .	115	Gelinas J L. . . . .	270
Leclerc Institution Social Committee . . . . .	203	Walsh A. . . . .	181
		Roy R. . . . .	225
		Glowach A. . . . .	184
		Breau F J R. . . . .	943

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Geddes R . . . . .	103	Schmaltz M A . . . . .	108
Jolicoeur N . . . . .	138	Briscoe W G . . . . .	145
Bélangier M . . . . .	110	Grouette R J . . . . .	285
Legge K E . . . . .	175	Robichaud B . . . . .	197
Joseph J P M S . . . . .	322	Huang H . . . . .	392
Renowski D . . . . .	196	Reimbursement of costs/expenses—	
Brophy C E . . . . .	114	Delorey K . . . . .	7,674
Ryan C . . . . .	140	Lane K D . . . . .	342
Macrae R E . . . . .	671	Wallace B . . . . .	440
Antaya M . . . . .	217	TNT Towing . . . . .	236
Pictou Volunteer Ground Search and Rescue . . . . .	428	Ballard C . . . . .	1,000
Hummel K H J . . . . .	2,488	Naipaul M . . . . .	3,419
St-Hilaire N . . . . .	345	Windle T P . . . . .	508
Foran M F . . . . .	269	Easton Snelgrove for Shakibafar family . . . . .	421
Damage to personal/private property—		Easton Snelgrove for Shakibafar family . . . . .	252
Newfoundland and Labrador Housing Corp . . . . .	540	Roach & Morris for Gillam M . . . . .	215
Ivans P . . . . .	434	Newfoundland and Labrador Hydro . . . . .	2,723
Appleton G J . . . . .	827	Roach & Morris for Gillam M . . . . .	330
Côté D . . . . .	180	Thorne P . . . . .	11,481
Terra Nova Housing Co-Operative . . . . .	257	British Columbia SPCA for Taylor S . . . . .	849
Pilon L J A . . . . .	660	AABCO Pawnbrokers . . . . .	108
Manitoba Housing Authority for Selkirk M B . . . . .	254	Jakovljevic N . . . . .	100
Pike S R . . . . .	822	Queens GSAR . . . . .	435
Beaudoin P . . . . .	149	Brenn J W . . . . .	500
McCrory M F . . . . .	138	Jones R F . . . . .	170
Moyse J T . . . . .	281	Loss of income/money—	
Camirand S R . . . . .	182	Peters D . . . . .	36,006
W P Construction . . . . .	300	Kloves L . . . . .	410
Youden L . . . . .	184	Kloves L . . . . .	398
Smith R L E . . . . .	170	Compensation for expenses/wages—	
Villeneuve S J R . . . . .	255	Wolfert E A . . . . .	250
Oncescu R J . . . . .	175	Piché J-M . . . . .	215
Tremblay A P . . . . .	450	Kegler B . . . . .	3,008
Richards W C A . . . . .	200	Pogharian V . . . . .	453
A-1 Doors B C Ltd . . . . .	550	Negotiated settlement—Professional services—	
Macisac D J in trust for Kavanaugh P . . . . .	1,800	Bessette, Gauthier, Bellehumeur in trust for	
Klassen Construction . . . . .	190	D'Avignon S . . . . .	14,000
Drought D . . . . .	269	Bessette, Gauthier, Bellehumeur in trust for	
White Catherine . . . . .	575	Bourgault P . . . . .	29,000
Way D . . . . .	150	Shields and Hunt for Boire D F . . . . .	1,400
Bell T . . . . .	177	Negotiated settlement taxable—	
Cole J B . . . . .	125	Name withheld (24 cases) <sup>(1)</sup> . . . . .	522,651
Copal K R . . . . .	813	Negotiated settlement—Non-taxable (ADR)	
Buckner R . . . . .	250	Negotiated Discharge Settlement—	
Boivin J J R . . . . .	578	Name withheld (33 cases) <sup>(1)</sup> . . . . .	497,115
Coast Glass Ltd . . . . .	248	Settlement due to grievance—	
Petley D . . . . .	148	Cochrane D W . . . . .	14,106
Shamanski B . . . . .	114	Payments under \$100 (159) . . . . .	7,561
Whiteside J A . . . . .	1,138		1,195,779
Arseneau M . . . . .	674		1,210,510
Strait Area GSAR . . . . .	905		
Gregory G . . . . .	569		
Barnes H . . . . .	169	<b>TRANSPORT</b>	
Stewart H S . . . . .	1,275	<b>Department</b>	
City Wide Building Maintenance Limited . . . . .	1,245	Compensation for damage to vehicle—	
Gardner P . . . . .	379	Skinner S . . . . .	131
Wood V C . . . . .	182	De Vroome C . . . . .	300
Shipley M . . . . .	277	Compensation for damage to hand-made boots—	
Damage to personal vehicle—		Grant J . . . . .	664
Hamilton R . . . . .	159	Compensation for mediated settlement—	
Lanteigne C . . . . .	310	Dorion M . . . . .	2,750
Canada Life Casualty Company for Ward G V . . . . .	100	Personal damages due to work accident—	
Canada Life Casualty Company for Ward G V . . . . .	2,703	Simm H I B . . . . .	360



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Replace glasses broken while climbing on aircraft— Williams J . . . . .	160	Arsenault G. . . . .	23,940
Personal injury due to sliding doors at airport— Unger T - Weins S. . . . .	1,428	Arsenault R. . . . .	23,940
Compensation for misinterpretation of relocation expenses— Madsen SSJ . . . . .	520	Arsenych P . . . . .	23,940
Compensation for grievance settlement— Leonarduzzi D. . . . .	2,257	Ashton M . . . . .	23,940
Reimbursement for sunglasses in accordance with clothing policy— Dutil G. . . . .	100	Ateah G. . . . .	23,940
Granger D . . . . .	100	Atkinson H . . . . .	23,940
Schonberg L . . . . .	100	Aubert M. . . . .	23,940
Mackinnon B. . . . .	135	Ault M. . . . .	23,940
Compensation for settlement of harassment complaints— Amat D . . . . .	1,824	Axent A. . . . .	23,940
Stewart S . . . . .	1,500	Babcock L. . . . .	23,940
Proctor K . . . . .	1,500	Babin A. . . . .	23,940
Name withheld <sup>(1)</sup> . . . . .	10,000	Badger J . . . . .	23,940
Reimbursement of expenses incurred while on travel status— Banque Nationale - Forget M. . . . .	321	Bailie E. . . . .	23,940
Payments under \$100 (10) . . . . .	591	Baker H. . . . .	23,940
	24,741	Ballingall D . . . . .	23,940
		Banfield A. . . . .	20,916
		Banfill S . . . . .	23,940
		Bannister M . . . . .	23,940
		Bantin W . . . . .	22,320
		Barlow O. . . . .	23,940
		Barron G. . . . .	23,940
		Barter R. . . . .	23,940
		Barton T . . . . .	23,940
		Bastable H. . . . .	1,818
		Batley A . . . . .	23,940
		Batley E . . . . .	23,940
		Baty L . . . . .	23,940
		Baty S . . . . .	23,940
		Baxter M. . . . .	23,940
		Beaton J . . . . .	23,940
		Beattie L . . . . .	23,940
		Beebe I . . . . .	23,940
		Belcourt G. . . . .	23,940
		Bell J . . . . .	23,940
		Bell W. . . . .	23,940
		Beltz E . . . . .	23,940
		Bembridge H . . . . .	23,940
		Bennett D . . . . .	23,940
		Bennett J . . . . .	23,004
		Benton D . . . . .	23,940
		Bernard L . . . . .	23,940
		Bernier D . . . . .	23,940
		Berry D . . . . .	23,940
		Bertulli R . . . . .	23,940
		Billson W . . . . .	23,940
		Bilodeau A . . . . .	23,940
		Birchall L . . . . .	22,140
		Birch L . . . . .	23,940
		Bisson G. . . . .	23,940
		Bitzer A. . . . .	23,940
		Blackstock M . . . . .	23,940
		Blackwood N . . . . .	23,940
		Black E . . . . .	23,940
		Blacquire J . . . . .	23,940
		Blais G . . . . .	23,940
		Blanchard G . . . . .	23,940
		Blanchette L . . . . .	23,940
		Bliss P. . . . .	23,940
		Block E . . . . .	23,940
		Blow S. . . . .	23,940
		Bogard M . . . . .	23,940
		Bolton E . . . . .	23,940
		Bond E . . . . .	23,940

## TREASURY BOARD

## Secretariat

CENTRAL ADMINISTRATION OF THE PUBLIC  
SERVICE PROGRAM

## Compensation for pension adjustment—

Bouchard JC . . . . . 21,655

## VETERANS AFFAIRS

## Department

## Compensation for Hong Kong prisoners of war—

Aalto A. . . . . 23,940  
 Abel E . . . . . 23,940  
 Achtymichuk A . . . . . 23,940  
 Acton R . . . . . 23,940  
 Adams C . . . . . 23,940  
 Adams E . . . . . 23,940  
 Adams L . . . . . 23,940  
 Adams M. . . . . 23,940  
 Addie R . . . . . 23,940  
 Agerbak B . . . . . 23,940  
 Agerbak K . . . . . 23,940  
 Aimoe A. . . . . 23,940  
 Aitken L. . . . . 22,626  
 Aitken M . . . . . 23,940  
 Alden A . . . . . 23,940  
 Allain P . . . . . 23,940  
 Allison S . . . . . 23,940  
 Allister W . . . . . 23,940  
 Ambrose A. . . . . 23,940  
 Anderson M. . . . . 23,940  
 Andrews F . . . . . 23,940  
 Archibald A . . . . . 23,940  
 Archibald L . . . . . 23,940  
 Arsenault A . . . . . 23,940



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Boswell A .....	23,940	Chater L .....	22,626
Boudreau J .....	23,940	Chatwell M .....	23,940
Bourassa R .....	23,940	Chemerika M .....	23,940
Bourbonnière A .....	23,940	Chesser C .....	23,940
Bourget G .....	23,940	Chesser E .....	23,940
Bowman R .....	23,940	Chipping G .....	23,940
Bradbury J .....	23,940	Christensen R .....	23,940
Bradley W .....	23,940	Christie W .....	22,986
Brady C .....	23,940	Churchill E .....	23,940
Brazel G .....	23,940	Claricoates R .....	23,940
Breakey H .....	23,940	Clarke I .....	23,940
Briard A .....	23,940	Clarke J .....	23,940
Britton E .....	23,940	Clarke T .....	23,940
Broadfoot M .....	23,940	Clarkson J .....	23,940
Brock T .....	23,076	Clark M .....	1,098
Bronson R .....	23,940	Clark O .....	23,940
Broome C .....	23,940	Clayton R .....	23,940
Brophy M .....	23,940	Clements D .....	23,940
Brown A .....	23,940	Coleman L .....	23,940
Brown F .....	23,940	Cole B .....	23,940
Brown J .....	23,940	Cole L .....	23,940
Brown T .....	23,940	Cole T .....	23,940
Brunet L .....	23,940	Colvin J .....	23,940
Buckley M .....	23,940	Comeau M .....	23,940
Buck E .....	23,940	Comeau Y .....	23,940
Budd K .....	23,940	Commerford P .....	23,940
Budd V .....	23,940	Compton G .....	1,098
Bujold L .....	23,940	Conkey F .....	23,940
Bujold L .....	23,940	Contois S .....	23,940
Bujold R .....	23,940	Conway G .....	23,940
Burch R .....	23,940	Cooper F .....	23,940
Burgess C .....	23,940	Corbeil M .....	23,940
Burton R .....	23,940	Corbett C .....	23,940
Bush F .....	23,940	Corbett R .....	8,442
Butler B .....	23,940	Cote G .....	23,940
Cadoret B .....	23,940	Cote R .....	23,940
Cake W .....	22,680	Cotton L .....	23,940
Caldwell S .....	23,940	Coull A .....	23,940
Cambon K .....	23,940	Court M .....	23,940
Cameron B .....	23,940	Coutts G .....	23,940
Cameron I .....	23,940	Cox C .....	23,940
Cameron K .....	23,940	Cox G .....	23,940
Campbell H .....	23,940	Cox W .....	23,940
Campbell K .....	23,940	Craig B .....	23,940
Campbell R .....	23,940	Crawford J .....	1,098
Campbell W .....	23,940	Crawford M .....	23,940
Campbelton E .....	23,940	Cuddy I .....	4,734
Canivet L .....	23,940	Cunningham W .....	23,940
Cardinal C .....	23,940	Curtis J .....	23,940
Caron C .....	23,940	Cyr A .....	23,940
Carrier A .....	23,940	Cyr A .....	23,940
Carr D .....	23,940	Cyr G .....	23,940
Carter-Edwards E .....	1,818	Cyr R .....	23,940
Carter L .....	23,940	D'Amours Y .....	23,940
Carter M .....	23,940	Daigle C .....	23,940
Caruso B .....	23,940	Daigle L .....	23,940
Castonguay B .....	23,940	Dainard D .....	23,940
Chamberlain R .....	23,940	Dallain C .....	23,940
Chanell G .....	23,940	Dallain P .....	23,940
Chanell R .....	23,940	Dame K .....	23,940
Chapados M .....	23,940	Dancause P .....	23,940
Chapman F .....	23,940	Darrah J .....	23,940
Charron M .....	23,940	Darrigan M .....	22,698

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Darrigan W .....	23,256	Falcon M. ....	23,940
Davidson D .....	23,940	Falkner B .....	23,940
Davidson D .....	23,940	Fehr A .....	23,940
Davidson E .....	23,940	Fertal J .....	23,940
Davies J .....	23,940	Fidler J .....	23,940
Davies M .....	23,940	Fidler M .....	23,940
Davis E .....	23,940	Findlay A .....	23,940
Dawe K .....	23,940	Fines C .....	23,940
Day A .....	23,940	Finn J .....	23,940
Dearden J .....	23,940	Firlotte I .....	23,940
Degagne M .....	23,940	Firlotte J .....	23,940
Delaine M .....	23,940	Firth E .....	23,940
Delarosbil P .....	23,940	Fitchett S .....	23,940
Delbridge A .....	23,940	Flegg A .....	23,940
Delorme M .....	23,940	Fleming J .....	22,716
Dempsey B .....	23,940	Fleming R .....	23,940
Denison E .....	23,940	Ford I .....	23,940
Denton H .....	23,940	Ford J .....	22,320
Derhak W .....	23,940	Forsyth T .....	23,940
Devilliers E .....	23,940	Fortune G .....	23,940
De Vouge C .....	23,940	Fostey W .....	23,940
Dewar T .....	23,940	Fox M .....	23,940
Dewey E .....	23,940	Francis E .....	23,940
Diehl A .....	23,940	Fredette H .....	23,940
Disensi S .....	23,940	Frenette R .....	23,940
Dissing A .....	23,940	Friesen I .....	23,940
Doddridge P .....	23,940	Frost M .....	23,940
Doiron D .....	23,940	Fulsom S .....	23,940
Doiron J .....	23,940	Furey N .....	23,940
Donnelly C .....	23,940	Galbraith R .....	23,940
Doucette G .....	23,940	Gallie A .....	23,940
Douglas E .....	23,940	Galloway K .....	23,940
Doull L .....	23,940	Gard F .....	23,940
Doull L .....	23,940	Geddes K .....	23,940
Dowling I .....	23,940	Geley A .....	23,940
Draho T .....	23,940	Geraghty D .....	23,940
Drebit A .....	23,940	Gerrard H .....	23,940
Drouin R .....	23,940	Gignac A .....	23,940
Drover F .....	23,940	Gilbert K .....	23,940
Drury B .....	23,940	Gillis J .....	23,940
Dubé R .....	23,940	Glendenning C .....	23,940
Duguay J .....	23,940	Golab K .....	16,686
Dukelow H .....	23,940	Golden D .....	23,940
Dunlop R .....	23,940	Goodey J .....	23,940
Dunn B .....	23,940	Gorman J .....	17,694
Dunn G .....	22,986	Goulet A .....	23,940
Dunseath D .....	23,940	Grabutt E .....	23,940
Durrant G .....	23,940	Graham L .....	23,940
Dwyer M .....	23,940	Grantham E .....	23,940
Ebdon N .....	23,940	Grant R .....	23,940
Ebert E .....	23,940	Grant R .....	23,940
Edgecombe G .....	23,940	Gray W .....	23,940
Edwards P .....	20,970	Grégoire G .....	23,940
Elliott B .....	23,940	Grégoire M .....	23,940
Elliott G .....	23,940	Grenon L .....	1,098
Emo M .....	23,940	Grieves R .....	23,940
Englehart H .....	23,940	Grimshaw H .....	23,940
Enright S .....	23,940	Grimston A .....	23,940
Evanow T .....	23,940	Gunson G .....	23,940
Evans E .....	23,940	Gurr E .....	23,940
Everson R .....	22,320	Gurski K .....	23,940
Ewing K .....	23,940	Guthrie J .....	23,940
Fair G .....	23,940	Gyselman H .....	23,940

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Haakenson M. ....	5,868	Jessop J. ....	23,940
Hachey E. ....	23,940	Jewers A. ....	23,940
Haddad M. ....	23,940	Johnson M. ....	23,940
Hallada G. ....	23,940	Johnson R. ....	23,940
Hall I. ....	23,940	Jones T. ....	23,940
Hamm J. ....	23,940	Jones W. ....	23,940
Hand G. ....	23,940	Josey O. ....	23,940
Hanel-Jones E. ....	23,940	Kaine B. ....	23,940
Hanna L. ....	23,940	Kashton L. ....	23,940
Harbour G. ....	23,940	Katchen S. ....	23,940
Harding E. ....	23,940	Keays R. ....	23,940
Harding G. ....	23,940	Keene L. ....	16,686
Hardy B. ....	23,940	Kelly F. ....	23,940
Hardy B. ....	23,940	Kelso I. ....	23,940
Harper A. ....	23,940	Kerr M. ....	23,940
Harrington W. ....	23,940	Kerr R. ....	23,940
Harrison G. ....	23,940	Keyworth M. ....	23,940
Harris A. ....	23,940	Killoran J. ....	23,940
Harvie E. ....	23,940	Kinahan J. ....	23,472
Harvie J. ....	1,098	Kincaid L. ....	23,940
Hawke F. ....	23,940	Kinnis A. ....	1,098
Hawkins D. ....	23,940	Kitt B. ....	23,940
Hawryshok H. ....	23,940	Knight T. ....	16,686
Hay J. ....	23,940	Krohn W. ....	23,940
Head L. ....	1,098	Kurluk T. ....	23,940
Heath H. ....	23,940	Ladds E. ....	23,940
Heath L. ....	23,940	Ladds H. ....	23,940
Henderson B. ....	23,940	Lafamme T. ....	23,940
Henderson E. ....	23,940	Laidlaw W. ....	23,940
Henderson N. ....	23,940	Laing N. ....	23,940
Henderson W. ....	23,940	Lajeunesse R. ....	23,940
Henry J. ....	23,940	Lalime J. ....	23,940
Herring E. ....	23,940	Lalonde I. ....	23,940
Hetherington S. ....	1,098	Languedoc P. ....	23,940
Hickey M. ....	23,940	Lanyon F. ....	23,940
Hickie W. ....	23,940	Lapalme U. ....	23,940
High D. ....	1,098	Lapointe E. ....	23,940
Hladych H. ....	23,940	Lapointe J. ....	23,940
Holden M. ....	23,940	Lapointe M. ....	23,940
Hollingsworth M. ....	23,940	Lavoie R. ....	23,940
Hopper F. ....	23,940	Lawlis P. ....	23,940
Horton J. ....	16,686	Lawrence N. ....	23,940
Houston J. ....	23,940	Law R. ....	23,940
Hunt A. ....	23,940	Lebelle J. ....	23,940
Hunt C. ....	23,940	Leblanc C. ....	23,940
Hunt H. ....	23,940	Leblanc C. ....	23,940
Hunt H. ....	23,940	Leblanc J. ....	23,940
Hunt J. ....	23,940	Leblanc J. ....	23,940
Hurd E. ....	23,940	Leblanc L. ....	23,940
Hutchinson T. ....	23,940	Leblanc M. ....	23,940
Inche K. ....	23,940	Leblanc P. ....	23,940
Inglis W. ....	23,940	Lebreton E. ....	23,940
Innes M. ....	23,940	Lecouffe L. ....	23,940
Irvine M. ....	23,940	Lee M. ....	23,940
Irving C. ....	23,940	Leggo W. ....	23,940
Jacobson E. ....	20,358	Leir R. ....	23,940
Jacobson H. ....	23,940	Lester D. ....	23,940
Jacquard G. ....	23,940	Lester W. ....	23,940
James J. ....	23,940	Levitt J. ....	23,940
Jamieson M. ....	23,940	Lewicki A. ....	23,940
Jardine A. ....	22,752	Lewis D. ....	23,940
Jenkins E. ....	23,940	Lewis I. ....	23,940
Jesse B. ....	23,940	Linklater F. ....	23,940

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Litalien Y . . . . .	23,940	Mason F . . . . .	23,940
Lloyd S . . . . .	23,940	Masson E . . . . .	23,940
Lockhart D . . . . .	23,940	Matchett C . . . . .	23,940
Lockhart R . . . . .	23,940	Matthews A . . . . .	23,940
Lockwood W . . . . .	16,686	Matthews C . . . . .	23,940
Lodwick P . . . . .	22,986	Mayberry E . . . . .	23,940
Loewen J . . . . .	23,940	Mayhew L . . . . .	23,940
Lott E . . . . .	23,940	Mayne W . . . . .	23,940
Lousier A . . . . .	23,940	Maze R . . . . .	23,940
Lowe A . . . . .	23,940	McAuley W . . . . .	23,940
Lowe G . . . . .	23,940	McBeath E . . . . .	23,940
Lowe J . . . . .	23,940	McBride G . . . . .	23,940
Lucas R . . . . .	23,940	McCarron G . . . . .	23,940
Luce O . . . . .	16,686	McCarthy M . . . . .	23,940
Lynch W . . . . .	23,940	McColm D . . . . .	23,940
Lyons H . . . . .	23,940	McCoy K . . . . .	23,940
Lyons M . . . . .	23,940	McDavid C . . . . .	23,940
Lytte R . . . . .	23,940	McDonald M . . . . .	23,940
Mabley G . . . . .	23,940	McDonald R . . . . .	22,320
MacArthur J . . . . .	23,940	McFawn L . . . . .	23,940
MacAulay E . . . . .	23,940	McGavin M . . . . .	23,940
MacDonald A . . . . .	23,940	McGee J . . . . .	23,940
MacDonald A . . . . .	23,940	McGinn V . . . . .	23,940
MacDonald F . . . . .	23,940	McGrath D . . . . .	23,940
MacDonald V . . . . .	23,940	McGreevy J . . . . .	23,940
MacDonell G . . . . .	23,940	McGregor M . . . . .	23,940
MacIsaac M . . . . .	23,940	McIntyre M . . . . .	23,940
MacIver M . . . . .	23,940	McIntyre T . . . . .	23,940
MacKay G . . . . .	23,004	McKay D . . . . .	23,940
MacKay L . . . . .	23,940	McKee M . . . . .	23,940
MacKnight J . . . . .	23,940	McKnight J . . . . .	23,940
Mack H . . . . .	23,940	McLaughlin E . . . . .	23,940
MacLean R . . . . .	23,940	McLaughlin J . . . . .	23,940
MacMillan J . . . . .	23,940	McLellan G . . . . .	23,940
MacNaughton M . . . . .	23,940	McLeod E . . . . .	23,940
MacPherson D . . . . .	23,940	McNaughton J . . . . .	23,940
MacPherson M . . . . .	23,940	McTeer C . . . . .	23,940
MacWhirter E . . . . .	23,940	Meade S . . . . .	23,940
MacWhirter W . . . . .	23,940	Medley E . . . . .	11,484
Mahoney B . . . . .	23,940	Medley E . . . . .	23,940
Malbeuf M . . . . .	23,940	Meredith I . . . . .	23,940
Malboeuf F . . . . .	23,940	Merritt G . . . . .	23,940
Mallery M . . . . .	23,940	Metallie J . . . . .	23,940
Malley D . . . . .	23,940	Michalkow J . . . . .	23,940
Maloney E . . . . .	23,940	Miers M . . . . .	23,940
Maltman W . . . . .	23,940	Miller J . . . . .	23,940
Mann-Gaudin D . . . . .	23,940	Miller R . . . . .	23,940
Mann E . . . . .	23,940	Millis E . . . . .	23,940
Mann K . . . . .	23,940	Mills A . . . . .	23,940
Mann W . . . . .	23,940	Misson T . . . . .	23,940
March L . . . . .	23,940	Mitchell J . . . . .	23,940
Marks W . . . . .	23,256	Mitchell J . . . . .	23,940
Marmock B . . . . .	23,940	Mitchell M . . . . .	23,940
Marshall I . . . . .	23,940	Moar J . . . . .	23,940
Marshall M . . . . .	23,940	Moffett M . . . . .	23,940
Marsh B . . . . .	23,940	Mondor M . . . . .	23,940
Marston G . . . . .	23,940	Montroy I . . . . .	23,940
Martin A . . . . .	23,940	Moore M . . . . .	23,940
Martin D . . . . .	23,940	Moran M . . . . .	23,004
Martin H . . . . .	23,940	Morgan O . . . . .	23,940
Martin M . . . . .	23,940	Morrison A . . . . .	23,940
Martyn H . . . . .	23,940	Morris A . . . . .	15,246
Maruschak J . . . . .	23,940	Morris D . . . . .	23,940



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Morrow T. ....	23,940	Powers B. ....	23,940
Moysey E. ....	23,940	Prairie M. ....	23,940
Muir L. ....	23,940	Pratt R. ....	23,940
Muir W. ....	23,940	Prieston H. ....	23,940
Munn D. ....	23,940	Prudham J. ....	1,098
Murphy E. ....	23,940	Pryce M. ....	23,940
Murphy L. ....	23,940	Public Trustee. ....	23,940
Murray A. ....	23,940	Public Trustee. ....	23,940
Murray J. ....	23,940	Public Trustee of British Columbia . . .	23,940
Murray M. ....	23,940	Pudlo S. ....	23,940
Murray R. ....	23,940	Puffer J. ....	23,940
Naylor H. ....	23,940	Purse E. ....	23,940
Neal A. ....	23,940	Purse R. ....	23,940
Nelson D. ....	23,940	Query E. ....	23,940
Neufeld F. ....	23,940	Quirion R. ....	23,940
Nicholson V. ....	23,940	Rafferty A. ....	23,940
Nicholson W. ....	23,940	Rame C. ....	23,940
Nickel C. ....	23,940	Ramier C. ....	23,940
Nicol V. ....	23,940	Rattie L. ....	23,940
Nobiss G. ....	23,940	Rees D. ....	23,940
Nolan A. ....	23,940	Reich L. ....	23,940
Normand R. ....	23,940	Reid D. ....	23,940
Normand W. ....	23,940	Reisdorf L. ....	23,940
O'Brien A. ....	23,940	Rheault P. ....	23,940
O'Brien L. ....	23,940	Ricard C. ....	23,940
O'Hara E. ....	22,500	Rice E. ....	22,626
O'Leary L. ....	23,940	Richardson J. ....	23,940
Oakford R. ....	23,940	Riddoch J. ....	23,940
Oke R. ....	23,940	Rideout H. ....	23,940
Olscamp R. ....	23,940	Rivett-Carnac J. ....	23,940
Olsson C. ....	23,940	Roberts A. ....	23,940
Onyett J. ....	22,140	Roberts A. ....	23,940
Ouellet M. ....	23,940	Roberts E. ....	23,940
Overton W. ....	23,940	Robinson M. ....	23,940
Palin G. ....	22,194	Robinson R. ....	23,940
Palmer J. ....	23,940	Rodgers E. ....	23,940
Parker R. ....	23,940	Rodrigues E. ....	23,940
Parkes S. ....	23,940	Rollick P. ....	23,940
Patton M. ....	23,940	Rose J. ....	23,940
Paulson S. ....	23,940	Rose J. ....	23,940
Pelletier C. ....	23,940	Ross A. ....	23,940
Pellor R. ....	23,940	Ross D. ....	23,940
Penney G. ....	22,536	Ross L. ....	23,940
Pentland G. ....	23,940	Ross L. ....	23,940
Peterson D. ....	23,940	Ross L. ....	23,940
Peterson G. ....	23,940	Ross M. ....	23,940
Peters A. ....	23,940	Ross Y. ....	23,940
Philip B. ....	23,940	Roussel J. ....	23,940
Phillips C. ....	23,940	Routledge R. ....	23,940
Pifer A. ....	23,940	Rowen A. ....	23,940
Pitre L. ....	23,940	Royal A. ....	23,940
Poirier J. ....	23,940	Royal N. ....	23,940
Poiras F. ....	23,940	Roy B. ....	23,940
Pollock A. ....	23,940	Runnells M. ....	23,940
Pollock C. ....	23,940	Russell A. ....	23,940
Pollock D. ....	23,940	Ryall A. ....	23,004
Pollock J. ....	23,940	Ryman F. ....	23,940
Pople W. ....	23,940	Sadova M. ....	23,940
Poquet A. ....	23,940	Sadowiak I. ....	23,940
Porteous D. ....	23,940	Sarginson W. ....	23,940
Porter A. ....	23,940	Saunders I. ....	23,940
Porter H. ....	23,940	Saoun O. ....	23,940
Pottinger A. ....	23,940	Savage F. ....	23,940



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Schnell A . . . . .	23,940	Symes E . . . . .	23,940
Schofield W . . . . .	23,940	Syvret D . . . . .	23,940
Schultz T . . . . .	23,940	Taylor H . . . . .	22,320
Schwartz A . . . . .	23,940	Taylor G . . . . .	23,940
Seaborn L . . . . .	23,940	Tennier J . . . . .	23,940
Seaward L . . . . .	22,680	Thibault A . . . . .	23,940
Sellers T . . . . .	23,940	Thirlwell R . . . . .	23,940
Sellers M . . . . .	23,940	Thomas E . . . . .	23,940
Serroul J . . . . .	23,940	Thompson B . . . . .	23,940
Settee A . . . . .	23,940	Thompson D . . . . .	23,940
Shayler E . . . . .	23,940	Thompson H . . . . .	23,940
Shayler O . . . . .	23,940	Thompson M . . . . .	23,940
Shepherd N . . . . .	23,940	Thompson N . . . . .	23,940
Shkrumeda V . . . . .	23,940	Thompson P . . . . .	23,940
Siddall A . . . . .	23,940	Thompson W . . . . .	23,940
Simcoe J . . . . .	23,940	Thom W . . . . .	23,940
Simons B . . . . .	23,940	Thornton G . . . . .	23,940
Sinclair V . . . . .	23,940	Tidy A . . . . .	22,464
Slovinsky A . . . . .	23,940	Toews M . . . . .	23,940
Smith A . . . . .	23,940	Trahan P . . . . .	23,940
Smith H . . . . .	23,940	Trasiewick M . . . . .	23,940
Smith J . . . . .	23,940	Tremblay R . . . . .	23,940
Smith J . . . . .	1,098	Trick H . . . . .	23,940
Smith J . . . . .	23,940	Tufnail O . . . . .	23,184
Smith J . . . . .	23,940	Tugby H . . . . .	23,940
Smith K . . . . .	23,940	Tuppert M . . . . .	23,940
Smith M . . . . .	23,940	Utech A . . . . .	23,940
Smith M . . . . .	23,940	Vale S . . . . .	23,940
Smith R . . . . .	23,940	Van Baalen J . . . . .	23,940
Snell D . . . . .	23,940	VanKoughnett F . . . . .	23,940
Snively J . . . . .	23,940	Van Raes E . . . . .	23,940
Sonshine J . . . . .	1,098	Varcoe M . . . . .	23,940
Soper D . . . . .	23,940	Varley D . . . . .	23,940
Sourisseau G . . . . .	1,674	Vermette E . . . . .	23,940
Southworth D . . . . .	23,940	Vieth I . . . . .	23,940
Specht M . . . . .	23,940	Voynich A . . . . .	23,256
Speller L . . . . .	23,940	Wagner A . . . . .	23,940
Spier M . . . . .	23,940	Walker M . . . . .	23,940
Squires A . . . . .	23,940	Wallace E . . . . .	23,940
St-Onge L . . . . .	23,940	Wall M . . . . .	23,940
St Germaine A . . . . .	23,940	Wardell M . . . . .	23,940
St John E . . . . .	23,940	Warren R . . . . .	23,940
St Onge A . . . . .	23,940	Watson J . . . . .	23,940
Stager R . . . . .	23,940	Watters M . . . . .	23,940
Stebbe L . . . . .	23,940	Webb J . . . . .	23,940
Steele E . . . . .	23,940	Welsh N . . . . .	23,940
Steeves P . . . . .	23,940	Weston I . . . . .	23,004
Stepanchuk N . . . . .	23,940	West A . . . . .	23,940
Stephens J . . . . .	4,068	Whalen F . . . . .	23,940
Stephens M . . . . .	23,940	Wheatley G . . . . .	13,302
Stevenson A . . . . .	23,940	White H . . . . .	23,940
Stevenson F . . . . .	23,940	Whitfield E . . . . .	23,940
Stewart C . . . . .	23,940	Whitman A . . . . .	23,940
Stickles L . . . . .	23,940	Wiebe F . . . . .	23,940
Stoddard E . . . . .	23,940	Williams A . . . . .	23,940
Stodgell I . . . . .	23,940	Williams M . . . . .	23,940
Strang B . . . . .	23,940	Willis C . . . . .	1,098
Stratton E . . . . .	23,940	Wilson R . . . . .	23,940
Street J . . . . .	23,940	Wing P . . . . .	23,940
Stroud J . . . . .	23,940	Woodman M . . . . .	23,940
Sullivan D . . . . .	23,940	Woodrich E . . . . .	23,940
Sunstrum G . . . . .	23,940	Wood A . . . . .	23,940
Sweet R . . . . .	23,940	Worling M . . . . .	23,256

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Wright A .....	23,940	Compensation for stolen articles—	
Wright F. ....	23,940	Batalion H. ....	182
Wright M. ....	23,940	Coakeley S. ....	149
Wurm I. ....	23,940	Holloway K. ....	644
Wurm J. ....	23,940	Sullivan J. ....	1,005
Wyse L. ....	22,320	Chevrier R. ....	117
Yanota J. ....	3,384	Compensation for tuition paid by employee who was unable	
Yeadon F. ....	19,584	to attend course due to acting assignment—	
Yeadye J. ....	23,940	Pieszchala K. ....	329
Younger M. ....	23,940	Compensation for housekeeping services incurred by veteran	
Young L. ....	1,098	due to misunderstanding—	
Zacharko G. ....	23,940	Enright G. ....	785
Zahara A. ....	23,940	Compensation for damage to personal articles—	
Zaharychuk A. ....	23,940	Cunningham S. ....	123
Zaitzeff E. ....	23,940	Malgorzata S. ....	199
Zane M. ....	23,940	Brisson E. ....	170
Zytaruk N. ....	23,940	Payments under \$100 (9) .....	404
Compensation for damage to clothing—			
MacKay G. ....	426		19,977,196
St. John D. ....	187	Total .....	35,209,365
Willis H. ....	936		

(1) Name withheld in accordance with terms of settlement.

## COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

## COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CANADIAN HERITAGE</b>		<i>Authority—Federal Court Award IMM-2371-98</i>	
<b>Public Service Commission</b>		Settlement of cost in the mandamus application—	
<i>Authority—Canadian Human Rights Commission</i>		Lorne Waldman in trust for Ranjit Singh .....	7,500
<i>T-432-09</i>		<i>Authority—Department of Justice VL-212-713</i>	
Compensation in reference of Entry - Level Officer		Settlement of costs to attend the examination for discovery	
Selection Test—		into a traffic accident—	
Gill S .....	5,000	Marcus G Bolda .....	778
		<i>Authority—Federal Court Award IMM-4328-96</i>	
<b>CITIZENSHIP AND IMMIGRATION</b>		Settlement for treatment contrary to the provisions of	
<b>Department</b>		the Canadian Charter of Rights and Freedom—	
<i>Authority—Federal Court Award IMM-2990-97</i>		Mohamed Mussa .....	3,500
Settlement for an impugned decision of a visa officer—		<i>Authority—Federal Court Award IMM-2371-98</i>	
Abrams & Krochak in trust for Miao Hu. ....	1,000	Settlement of costs in reversing a removal	
<i>Authority—Federal Court Award IMM-4328-96</i>		order—	
Settlement for treatment contrary to the provisions of		Munyonzwe hamalengwa in trust for	
the Canadian Charter of Rights and Freedom—		Lloyd Charles Clarke .....	1,500
Asha Mohamed Ahmed .....	3,500	<i>Authority—Federal Court Award IMM-4328-96</i>	
<i>Authority—Federal Court Award IMM-631-98</i>		Settlement for treatment contrary to the provisions of	
Settlement for recovery of legal cost—		the Canadian Charter of Rights and Freedom—	
Barron & Barron in trust for Sun Jie .....	2,250	Nina Mussa .....	3,500
<i>Authority—Department of Justice 98-CV-145316</i>		<i>Authority—Department of Justice C196-01-96002</i>	
Settlement for having received defamatory statements		Settlement for damages against three employees of the	
from a Citizenship and Immigration employee—		Department of Citizenship and Immigration—	
Borden & Elliot in trust for Stanley B Bush,		Paul & Boonov Barristers & Solicitors in trust for	
Scott F White, Ian R J Wong and Bush White .....	8,000	Mary Ann Gibbs, Debbie Jacobucci and Lyle Moffat ....	30,000
<i>Authority—Federal Court Award IMM-1702-97</i>		<i>Authority—Federal Court Award IMM-4616-97</i>	
Settlement for legal cost—		Settlement of legal costs against the Minister regarding an	
Cecil L Rotenberg in trust for Syed Hamid Hussain .....	3,595	interlocutory motion filed on her behalf by the department	
<i>Authority—Federal Court Award IMM-4808-98</i>		of Justice—	
Settlement for a wrongful decision of a visa officer—		Rocco Galati in trust for Albert Lominadze .....	14,536
Edward Rice in trust for Srisuda Montatong .....	922	<i>Authority—Federal Court Award IMM-5143-94</i>	
<i>Authority—Federal Court Award IMM-4328-96</i>		Settlement of cost awarded because the client attempted	
Settlement for treatment contrary to the provisions of		to remove the Applicant while aware the SIO ineligibility	
the Canadian Charter of Rights and Freedom—		decision was in error—	
Faduma Mussa .....	3,500	Rocco Galati in trust for Martha Ayala-Barriere,	
<i>Authority—Department of Justice T-1387-98</i>		Jean Ayala-Barriere and Werner Ayala-Barriere .....	3,200
Settlement of costs in seeking return of a \$5,000		<i>Authority—Department of Justice IMM-1537-97</i>	
deposit—		Legal cost—	
Munyonzwe Hamalengwa .....	500	Rocco Galati in trust for Jiang Fan et Al .....	1,500
<i>Authority—Federal Court Award T-2539-97</i>		<i>Authority—Federal Court Award IMM-5203-97</i>	
Settlement for unusual and unjustifiable delay in the		Settlement of submissions on costs—	
issuance of the certificate of citizenship—		Wendy Lack in trust for Aden Farah Shirdon .....	600
Lawrence Wong & Associate in trust for		<i>Authority—Federal Court Award IMM-4514-97</i>	
Hoi Nin David Lam .....	1,500	Settlement for sought cost in having his application on	
<i>Authority—Ontario Court Award IMM-3316-98</i>		becoming a permanent resident reviewed by an other	
Settlement for legal cost in having Mr Cassells		visa officer—	
return to Canada after being deported—		Zaifman Associates in trust for Rogelio R DeGuzman .....	1,200
Legal Assistance of Windsor in trust for			108,553
Jacqueline Wallace, Dalton Hugh, Cheyenne			
Cassells .....	15,972		

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Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>FISHERIES AND OCEANS</b>		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
<b>Department</b>		<b>Department</b>	
<i>Authority—Provincial Court Award</i>		<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Failure by the Crown to provide full disclosure—		<i>Authority—Federal Court Award T-1678-88</i>	
Dispersio, James P in trust for Stewart J F .....	500	Payments of salary benefits—	
<i>Authority—Federal Court Trial Division</i>		Thomas, W C & Peguis Band .....	103,013
<i>T-284-98</i>			
Judgment against DFO for violation of Section 42.1		<b>INDUSTRY</b>	
of the Fisheries Act—		<b>Department</b>	
Sierra Legal Defence Fund in trust for the United		<i>Authority—Quebec Provincial Court Award</i>	
Fisherman and Allied Workers Union .....	500	<i>200-11-2157-967</i>	
<i>Authority—Ontario Court Award 7466-96</i>		Compensation for resignation of rights that could have	
Damages suffered by the Plaintiff resulting from injuries		claimed on money in trust by F Gouin—	
suffered when her leg went through a rotted board of		Ginsberg-Gingras Inc. ....	5,000
a dock owned by the Crown—		Huot J-G .....	5,000
Evans, Bagagnolo & Sullivan for Forest J. ....	210,732		10,000
	211,732		
		<b>JUSTICE</b>	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		<b>Department</b>	
<b>Department</b>		<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court Award T-790-98</i>		Payment of legal defence costs to Legal Counsel of Ontario	
Payment for cost motion—		Legal Aid—	
Constance Clara Fogal and The Defence of Canadian		John Struthers .....	1,023
Liberty Committee. ....	500	Marcy Segal .....	3,694
<b>Canadian International Development Agency</b>		<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court of Canada T-2386-96</i>		Payment of legal defence costs—	
Payment of Respondent's costs and disbursement incurred		Donald H Tait QC in trust .....	15,000
to the date of the order—			19,717
Peter Engelmann in trust for Ranjit Perera .....	1,000		
	1,500	<b>Canadian Human Rights Commission</b>	
		<i>Authority—Federal Court Award T-2765-96</i>	
<b>HUMAN RESOURCES DEVELOPMENT</b>		Payment of legal costs following a judicial review—	
<b>Department</b>		Ernst Zundel .....	1,000
<b>HUMAN RESOURCES INVESTMENT AND INSURANCE</b>		<i>Authority—Federal Court Award A-312-98</i>	
<b>PROGRAM</b>		Payment of legal costs pursuant to subsection 4(4), item 5	
<i>Authority—Federal Court Award T-1803-96</i>		of the Tariff B of the Federal Court Rules—	
Legal costs—		Department of Justice .....	400
Kraik M .....	100		1,400
<i>Authority—Canadian Human Rights Commission</i>			21,117
<i>Q46813</i>		<b>NATIONAL DEFENCE</b>	
Complaint settlement—		<i>Authority—Federal Court Award</i>	
Louis B .....	500	<i>Vancouver BC A776-96</i>	
<i>Authority—Canadian Human Rights Commission</i>		Cost awarded with respect to improper medical diagnosis	
<i>H33604</i>		MacAdams Law Firm in trust for Gibb C. ....	2,924
Complaint settlement—		<i>Authority—Federal Court Award</i>	
Carroll E .....	8,300	<i>Ottawa ON T3279-90</i>	
<i>Authority—Federal Court Award A-416-98</i>		Cost awarded with respect to pension benefits—	
Legal costs—		Thomson, Roger Barristers & Solicitors in trust for	
Mountain, Mitchell, Hill, Monteith & Ritsma in trust .....	3,539	Patterson K .....	5,204,860
	12,439		5,207,784



## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>NATIONAL REVENUE</b>		<b>A-289-96</b>	
<i>Authority—Quebec Provincial Court</i>		Michael McMahon in trust	
<i>146904-FI</i>		Hewett, JM .....	2,651
Cavanagh, Guy		<i>T-1258-90 à T-1259-90</i>	
Audet, Jean-Paul .....	7,444	Savoie, Lacasse, Barbant and Sevigny	
<i>137418-4</i>		Champeval, Rosemary and Jean-Pierre .....	7,500
Sylvestre, Charbonneau, Fafard		<i>T-280-93, A-595-94</i>	
Rouleau, Michel and Joncas .....	305	Sidney, Green in trust	
<i>Authority—Federal Court of Canada</i>		Folster, Marianne F .....	7,400
<i>T-2129-87</i>		<i>T-1729-84</i>	
Aylesworth, Thompson, Phelan, O'Brien in trust		Templeton, Menninga, Kort, Sullivan and Fairbrother in trust	
Leonard Pipeline Contractors Ltd .....	1,173	Elliott, Robert A .....	1,277
<i>A-570-97</i>		<i>A-790-95</i>	
Belowus, Easton, English, Holmes in trust		Thorsteinssons in trust	
Munro, Linda .....	1,111	Brook Management Ltd .....	8,267
<i>A-570-97</i>		<i>A-741-96</i>	
Belowus, Easton, English, Holmes in trust		Thorsteinssons in trust	
Munro, Linda .....	9,002	Sherway Centre .....	3,821
<i>A-1037-96</i>		<i>Authority—Tax Court of Canada awards and court</i>	
Bennett, Jones, Verchere in trust		<i>costs with respect to the Income Tax Act</i>	
Forest Oil Corporation .....	30,000	<i>96-4679(IT)G</i>	
<i>T-1193-92</i>		Aikins, Macaulay and Thorvaldson in trust	
Coderre and Associates		Mandel, Allen N. ....	9,639
Grenier, Pierre .....	18,000	<i>96-1831(IT)G</i>	
<i>T-522-89</i>		Amar, Michel .....	1,000
Côté, Claude .....	3,000	<i>97-2417(IT)G</i>	
<i>T-2942-94</i>		Audet, Jean-Paul .....	48
Farris, Vaughan, Willis and Murphy		<i>97-1760(IT)G, 97-1762(IT)G, 97-1761(IT)G, 97-1724(IT)G,</i>	
Cragg and Cragg Design .....	5,266	<i>97-1723(IT)G, 97-1695(IT)G, 97-1722(IT)G, 97-1696(IT)G,</i>	
<i>A-492-97</i>		<i>97-1721(IT)G, 97-1705(IT)G, 97-1703(IT)G, 97-1690(IT)G,</i>	
Fraser, Milner in trust		<i>97-1872(IT)G, 97-1691(IT)G, 97-1693(IT)G, 97-1697(IT)G,</i>	
Burnet, Allison .....	2,068	<i>97-1699(IT)G, 97-1704(IT)G, 97-1700(IT)G, 97-1701(IT)G,</i>	
<i>T-165-89</i>		<i>97-1702(IT)G</i>	
Fraser, Milner in trust		Avray, Finlay in trust	
Global Communications .....	11,844	Bowles, John Henry (et al) .....	5,514
<i>T-3038-94</i>		<i>95-3708(IT)G</i>	
Gardiner, Roberts in trust		Avray, Finlay in trust	
JPL International Inc. ....	24,000	Frank Beban Logging Ltd .....	5,599
<i>A-228-97</i>		<i>96-4105(IT)I</i>	
Goodman, Phillips and Vineberg in trust		Berge and Company	
Kutlu, Emile (et al) .....	885	Holgate, Tom .....	1,338
<i>T-1539-93, T-1540-93</i>		<i>96-588(IT)G</i>	
IBM Canada Ltd .....	4,304	Bennett, Jones in trust	
<i>A-372-98, A-373-98, A-342-98, A-374-98</i>		Bigras, Jean-Luc .....	2,255
McCarthy, Tétrault in trust		<i>96-1195(IT)G</i>	
Calvin Klein Cosmetics .....	700	Blum, Joseph .....	5,000
<i>T-2509-88 à T-2512-88</i>		<i>92-483(IT)G</i>	
McDougall, Ready		Borden and Elliot in trust	
Lula, Angela (et al) .....	4,664	Spiegel, Bernard .....	2,550
<i>T-412-92</i>		<i>95-1410(IT)G</i>	
McMillan, Binch		Borden and Elliot in trust	
Skerrett, Geoffrey DF .....	3,000	Williams, Norm H .....	2,941



## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-44534		96-4114(IT)/I	
Bradley C Cronquist in trust		Desjardins, Ducharme, Stein, Monast	
Mulligan, Patrick Michael	1,065	2967-0932 Québec Inc.	150
97-2605(IT)/I		96-4188(IT)/I	
Brans, Lehun, Baldwin in trust		Desjardins, Ducharme, Stein, Monast	
Cooper, John David	650	Morneau, Denis	4,160
97-1361(IT)/I		96-3125(IT)/I	
Browatzke, Ivy	512	Dumont, Charles	1,170
97-30921(GST)/I		95-3004(IT)/I	
Bull, Housser and Tupper		Fasken, Campbell, Godfrey in trust	
Neliba, Peter	1,118	Kubicek III, William	15,046
97-2815(IT)G		94-1889(IT)G	
Burnside and Company		Felesky, Flynn in trust	
Mullin, Sheila	1,984	Ferrel, Keith	4,385
97-2417(IT)G		94-579(IT)G	
Cavanagh, Guy	26,642	Fraser and Beatty in trust	
97-2417(IT)G		Sunnys Petroleum Inc.	7,243
Cavanagh, Guy	5,517	95-1653(IT)G	
96-4168(IT)/I		Jones, George F.	7,500
Charron, Bernard Luc	50	94-2263(IT)G	
97-1498(IT)/I		Goldberg, Shinder, Gardiner and Kronick in trust	
Côté-Sice, Thérèse	2,800	Dew Engineering and Development Ltd.	3,014
97-3314		91-615(IT)	
Code, Hunter, Wittman		Goodman, Phillips and Vineberg in trust	
Romeril, Richard	719	Canderel Limited	188,653
95-1888(IT)G		94-1028(IT)G	
Corriveau, Corriveau		Gowling, Strathy and Henderson in trust	
Corriveau, Lawrence	1,250	Fortino, Giovanni (et al)	35,000
93-547(IT)G		87-17774(IT)	
Cruikshank, Karvellas		Graham Price in trust	
Chopp, John	5,711	J and J Cameron Venture Corporation	8,227
95-4193(IT)G		89-2584(IT)/I	
Daley, Black and Moreira in trust		Graham, Richard C.	7,501
Kruco Inc.	7,950	94-1204(GST)/I	
89-1975(IT), 89-1974(IT)		Green, Howard L.	177,300
Daley, Black and Moreira in trust		96-3617(GST)/I	
Osborne, Iris		Gregory P Jones in trust	
Osborne, Murray	500	McMullen, Michael	1,656
97-228(IT)G		97-573(IT)G, 97-574(IT)G	
Dauphinais, Jean in trust		Hickson, Martin, Blanchard in trust	
Lavoie, Sylvie	1,388	Gagné, Gaston	3,659
96-3438(IT)G		97-3425(IT)/I	
David W Dolson in trust		Ho, MacNeil, Jenuth in trust	
Smith, Charles Humphreys	650	Jenuth, Jack Peter	784
94-2170(IT)G, 94-2171(IT)G		97-2703	
Davies, Ward and Beck in trust		Hole, Donald S.	50
Racco Industrial Roofing Ltd		97-100(IT)G	
Rugged Air Systems Ltd.	3,100	James N Aitchison in trust	
96-2125(IT)G		Grigg, Richard D.	2,089
de Grandpré, Charette, Lévesque in trust		96-4110(IT)/I	
Corbeil, Marcel	1,500	John R Carruthers in trust	
		Nagasaka, Laura	600

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-2433(IT)/I		94-1758(IT)/G	
Kunec, Nestor .....	250	O'Brien in trust	
95-654(IT)/G, 95-581(IT)/G		Cardin, Normand .....	8,255
Lapointe, Rosenstein in trust		97-477(IT)/I	
Dubois, Giles (et al) .....	1,914	O'Flynn, Weese, Tausendfreund in trust	
95-4013(IT)/I		Harris, Kenneth James .....	1,250
Levi, Gregory E. ....	40	96-2222(IT)/G	
95-2878(IT)/G		Ogilvy, Renault in trust	
Lette and Associates in trust		Beaudry, Marcel .....	4,420
Valec, S A (et al) .....	6,800	95-456(IT)/G	
97-713(IT)/G		Ogilvy, Renault in trust	
Liem, Daniel .....	518	Data Linetics Ltd .....	3,294
96-2537(IT)/G		96-773(IT)/G	
Manke, Ron .....	500	Ogilvy, Renault in trust	
96-1627(IT)/G		Frappier, Margaret .....	1,786
MacPherson, Leslie and Tyerman		95-3957(IT)/G	
Christensen, Mary .....	2,056	Ogilvy, Renault in trust	
96-4269(IT)/I		Multiview Inc .....	4,937
McBride, RM. ....	50	96-4663(IT)/G, 96-4662(IT)/G	
96-1828(IT)/G		Oliver and Company in trust	
McCarthy, Tétrault in trust .....	200	Morrison, Ken (et al) .....	1,929
97-2169(IT)/I		95-168(IT)/G	
McCarthy, Tétrault in trust		Ormiston, HA .....	3,135
Collins, Patricia M .....	2,280	94-2774(IT)/G	
98-1217(IT)/I		Perley-Robertson, Panet, Hill & McDougall in trust	
McGaugh, Darlene .....	300	Sherway Centre Limited .....	5,700
92-2623(IT)/G		97-3207(IT)/I	
McMaster, Gervais in trust		Ravinsky, Ryan in trust	
Consoltext Inc. ....	400	Cabral, Joseph Antero .....	710
95-18(IT)/G		96-935(IT)/G	
McMillan, Binch in trust		Ravinsky, Ryan in trust	
Integrated Wood Research Inc .....	9,535	Nadon, Andrée .....	2,969
96-2560(IT)/I		94-2208(IT)/G	
Meighen, Haddad & Co, in trust		Richard Généreux in trust	
Laing, Mary Kay .....	950	SPG International Ltd .....	5,722
97-271(IT)/I		96-4596(IT)/I	
Meyers, Norris, Penny		Rod MacKenzie Professional Corporation	
Dobler, Ron .....	250	Krieger, John .....	200
94-2434(IT)/G		96-3462(IT)/I	
Miller, Thomson in trust		Rusnak, Balacko, Kachur and Rusnack in trust	
Horkoff, Edward .....	2,743	Kolodziejewski, Brent .....	1,502
96-4491(IT)/G		95-3302(IT)/G	
Mockler, Peters, Oley, Rouse and Williams		Rusnak, Balacko, Kachur and Rusnack in trust	
MacDonald, Roy .....	1,838	Wagar, Herbert .....	2,617
97-2023(IT)/I		94-567(IT)/I	
Moran and Company in trust		Scarlett, Arlene M .....	264
Warner, Joan L. ....	650	96-1172(IT)/G	
96-2557(IT)/I		Savard, Nadeau in trust	
Morin, James R .....	122	Les Immeubles Chal inc .....	5,225
97-1742(IT)/I		96-3554(IT)/I	
Murphy, Battista in trust		Simard, Simard, Thibault	
Stewart, Heather .....	200	Simard, André .....	900
97-531(IT)/G		96-1075(IT)/G to 96-1080(IT)/G	
Northwest Hydraulic Consultants .....	31,719	Siskind, Cromarty, Ivey and Dowler	
		Arco Holdings Ltd (et al) .....	6,600
		94-550(UI)	
		Smith, Eunice .....	25

## COURT AWARDS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-2063(IT)/I		<b>NATURAL RESOURCES</b>	
Snyder and Company		<b>Department</b>	
Makowetski, Allan	650	<i>Authority</i> —Ontario Court 97-33895	
97-1310(IT)/G		Settlement of a fine in relation to a Canada Labour Code violation resulting in an accident—	
Solomon, Grosberg in trust		Gowling Strathy Henderson in trust for Receiver General of Ontario	20,000
95-3996(IT)/G, 95-3997(IT)/G, 95-3998(IT)/G	1,620		
Stewart, Mckelvey, Stirling, Scales in trust			
Dionne, Armand (et al)	3,450		
97-2079(IT)/I		<b>SOLICITOR GENERAL</b>	
Stewart, Richard	300	<b>Canadian Security Intelligence Service</b>	
98-1552(IT)/I		<i>Authority</i> —Federal Court Award DES-2-98	
Taylor, Kimberly Darcy Anne	100	Payments of applicants costs—	
96-403(IT)/G, 96-402(IT)/G		Lang Mitchener in trust for Meredith V	4,415
Thorsteinssons in trust		<i>Authority</i> —Federal Court Award T-2166-97	
Clive Evans Holdings Inc.	2,962	Payment of applicants costs—	
Peter Sim Management Inc.	1,090	Kahn D A	8,108
95-2988(IT)/G		<i>Authority</i> —Federal Court Award T-867-90/T-638-91	
Thorsteinssons in trust		Payment of applicants costs—	
Sendher, Harcharan	2,480	Ruby and Edwarth	6,641
95-512(IT)/G, 95-469(IT)/G			19,164
Tory, Tory, DesLauriers & Binnington in trust		<b>Correctional Service</b>	
Richard Perren & Company Inc (et al)	4,218	<i>Authority</i> —Federal Court Award T-79-91	
97-2358(IT)/I		Payment of the costs and interests relating to damages and loss of earnings capacity in relation to physical injury sustained while on federally owned property—	
Warren, Tettensor in trust		Karam Greenspon in trust for McGuire Patrick	15,559
Franklin-Harrison, Diana	846	<i>Authority</i> —Federal Court Award T-672-91	
95-4112(IT)/I		Payment for damages, court costs and disbursements relating to injuries sustained while in a federal institution—	
Webb, Frank	120	Smith and Smith in trust for Lloyd Derek	10,000
97-2396(IT)/I			25,559
Willis R Pye in trust			44,723
Hart, Gary William	1,032		
96-2347(IT)/G			
Wilson, Vukelich			
Johnston, Jim	1,998		
96-3382(IT)/G, 96-3383(IT)/G		<b>TRANSPORT</b>	
Wolch, Pinx, Tapper, Scurfield in trust		<b>Canadian Transportation Agency</b>	
Hadiken Concrete and Supply	1,870	Settlement of litigation (contingent liability)—	
96-3383(IT)/G, 96-3382(IT)/G		Barristers and Solicitors in settlement filed by Young, Sheila-Mae Gidney, Diana et al v. Ontario Northland Transportation Commission et al	
Wolch, Pinx, Tapper, Scurfield in trust		Gilbert, Wright & Kirby	17,000
Hadiken, Lawrence (et al)	1,870	<b>Total</b>	<b>6,637,481</b>
97-2792(IT)/I			
Yaroslav Mikitchook in trust			
Belfrutto, Mario	400		
	874,620		



# SECTION 11

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Federal-Provincial Shared-Cost Programs

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## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year.

An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

### FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Canada Agriculture Infrastructure Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Manitoba partnership agreement on municipal water infrastructure. ....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Agri-Food Innovation Agreement. ....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan partnership agreement on water- based economic development. ....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to 4-H clubs. ....	8	8	14	9
	<b>8</b>	<b>8</b>	<b>14</b>	<b>9</b>
	<i>165</i>	<i>137</i>	<i>266</i>	<i>150</i>
Crop insurance and waterfowl. ....	67	562	467	1,990
	<b>149</b>	<b>745</b>	<b>455</b>	<b>1,712</b>
	<i>1,357</i>	<i>23,083</i>	<i>6,533</i>	<i>24,590</i>
Crops Sector Companion Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional development agreements .....	...	...	...	...
	...	...	...	<b>171</b>
	<i>6,740</i>	<i>27,545</i>	<i>33,040</i>	<i>32,296</i>
Grants to organizations under the Safety Net Companion Programs. ....	...	...	...	...
	...	...	...	...
	...	...	...	<i>1,500</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	7,376	18,361	6,268	1,478	33,483	...	...	33,483
...	...	<b>3,163</b>	<b>20,103</b>	<b>14,619</b>	...	<b>37,885</b>	...	...	<b>37,885</b>
...	...	14,772	44,297	21,692	1,478	82,239	...	...	82,239
...	...	279	...	...	...	279	...	...	279
...	...	<b>1,585</b>	...	...	...	<b>1,585</b>	...	...	<b>1,585</b>
...	...	27,379	...	...	...	27,379	...	...	27,379
...	...	...	13,973	...	...	13,973	...	...	13,973
...	...	...	<b>11,170</b>	...	...	<b>11,170</b>	...	...	<b>11,170</b>
...	...	...	34,015	...	...	34,015	...	...	34,015
...	...	...	485	...	...	485	...	...	485
...	...	...	<b>527</b>	...	...	<b>527</b>	...	...	<b>527</b>
...	...	...	3,311	...	...	3,311	...	...	3,311
...	...	...	2	...	...	2	...	...	2
...	...	...	<b>1,107</b>	...	...	<b>1,107</b>	...	...	<b>1,107</b>
...	...	...	9,419	...	...	9,419	...	...	9,419
20	58	21	33	29	25	225	...	...	225
<b>10</b>	<b>58</b>	<b>21</b>	<b>23</b>	<b>29</b>	<b>15</b>	<b>195</b>	...	...	<b>195</b>
178	1,330	453	508	610	284	4,081	...	...	4,081
18,314	27,227	41,769	71,108	53,673	11,703	226,880	...	...	226,880
<b>16,317</b>	<b>26,262</b>	<b>45,220</b>	<b>62,412</b>	<b>48,115</b>	<b>4,686</b>	<b>206,073</b>	...	...	<b>206,073</b>
281,169	458,483	463,638	1,465,844	991,682	90,147	3,806,526	...	...	3,806,526
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	109,000	...	...	109,000	...	...	109,000(f)
2,057	...	...	...	...	...	2,057	...	...	2,057
<b>4,319</b>	...	...	...	...	...	<b>4,490</b>	...	...	<b>4,490</b>
43,738	...	12,797	13,169	8,676	19,555	197,556	...	...	197,556
...	...	...	32,870	...	...	32,870	...	...	32,870
...	...	...	<b>2,000</b>	...	<b>2,000</b>	<b>4,000</b>	...	...	<b>4,000</b>
...	...	...	34,870	56	2,000	38,426	...	...	38,426

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Green plan .....	...	...	...	...
	636	848	1,152	1,056
Gross revenue insurance plan .....	...	...	...	...
	...	2	...	...
	...	9,813	2,315	4,882
Net Income Stabilization Account .....	94	2,312	1,378	1,150
	121	2,084	1,297	1,043
	420	10,066	5,066	4,698
New Brunswick Debt Refinancing Program .....	...	...	...	...
	...	...	...	129
	...	...	...	424
Payments in connection with the <i>Farm Income Protection Act</i> Canada/Nova Scotia Apple Industry Development Fund .....	...	...	69	...
	...	...	74	...
	...	...	143	...
Payments in connection with the <i>Farm Income Protection Act</i> Net Income Stabilization Account .....	44	2,089	635	...
	41	1,924	614	...
	85	4,013	1,249	...
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs .....	1,749	815	575	...
	1,256	2,606	1,293	...
	3,414	3,648	2,265	902
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...
	...	...	...	...
	...	181	209	124
Rabies indemnification program .....	...	...	...	...
	...	...	...	...
	...	...	...	5
Tobacco diversification plan .....	...	...	...	...
	...	...	...	...
	...	4,900	566	141
Total ministry .....	1,962	5,786	3,138	3,149
	1,575	7,369	3,747	3,064
	12,817	84,234	52,804	70,768

## CANADIAN HERITAGE

## Department

Canada/Alberta Strategic Alliance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland cooperation agreement on culture .....	...	...	...	...
	100	...	...	...
	1,306	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	...	...
	...	...	34	...
	...	...	609	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...
...	...	15	166	...	...	181	...	...	181
16,810	21,020	2,222	4,606	16,067	4,964	69,381	33	47	69,461
...	...	70	...	70	...	140	...	...	140
...	...	98	...	87	...	187	...	...	187
250,200	340,762	384,371	902,975	567,150	12,578	2,475,046	...	...	2,475,046
2,684	48,590	35,795	82,637	65,622	5,154	245,416	...	...	245,416
1,835	42,887	32,041	77,490	39,265	5,114	203,177	...	...	203,177
10,119	215,655	164,932	610,878	234,187	26,532	1,282,553	...	...	1,282,553
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	129	...	...	129
...	...	...	...	...	...	424	...	...	424
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	69	...	...	69
...	...	...	...	...	...	74	...	...	74
...	...	...	...	...	...	143	...	...	143
...	15,413	...	...	...	...	18,181	...	...	18,181
...	17,034	...	...	22,347	...	41,960	...	...	41,960
...	32,447	...	...	22,347	...	60,141	...	...	60,141
41,858	10,000	268	...	2,155	142	57,562	...	...	57,562
105,824	27,034	2,401	193	51,502	...	192,109	...	...	192,109
147,682	64,085	15,597	193	53,657	142	291,585	...	...	291,585
...	...	...	...	3,153	...	3,153	...	...	3,153
...	61	...	...	3,033	...	3,094	...	...	3,094
5,217	3,617	2,080	1,108	11,402	288	24,226	...	...	24,226
...	4	...	...	...	...	4	...	...	4
...	7	...	...	...	...	7	...	...	7
232	2,355	53	18	1	...	2,664	...	...	2,664
...	890	...	...	...	...	890	...	...	890
...	151	...	...	...	...	151	...	...	151
3,217	40,598	...	...	...	...	49,422	...	...	49,422
64,933	102,182	85,578	219,469	130,970	18,502	635,669	...	...	635,669
128,305	113,494	84,544	175,191	178,997	11,815	708,101	...	...	708,101
758,562	1,180,352	1,088,294	3,234,211	1,927,527	157,968	8,567,537	33	47	8,567,617
...	...	...	...	633	...	633	...	...	633
...	...	...	...	1,051	...	1,051	...	...	1,051
...	...	...	...	2,536	...	2,536	...	...	2,536
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	100	...	...	100
...	...	...	...	...	...	1,306	...	...	1,306(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	34	...	...	34
...	...	...	...	...	...	609	...	...	609(f)

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Official language in education program .....	3,451	1,117	5,817	13,498
	<b>3,031</b>	<b>1,298</b>	<b>7,351</b>	<b>16,201</b>
	68,371	34,006	125,405	520,868
Winnipeg development agreement on culture .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	3,451	1,117	5,817	13,498
	<b>3,131</b>	<b>1,298</b>	<b>7,385</b>	<b>16,201</b>
	69,677	34,006	126,014	520,868

**ENVIRONMENT****Department**

Canada/Newfoundland climate network expansion agreement .....	29	...	...	...
	<b>38</b>	...	...	...
	1,110	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood damage reduction				
British Columbia .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood risk mapping .....	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River regulation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence River .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and paper .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Sustainable management program for the				
Fraser River Basin .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Water quality monitoring agreements .....	...	...	...	...
	...	<b>10</b>	<b>15</b>	...
	1,716	488	15	548
Water quantity survey agreement .....	124	10	76	124
	<b>152</b>	...	<b>82</b>	<b>122</b>
	4,593	767	2,661	4,751



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
42,470	72,060 <sup>(2)</sup>	8,055	5,141	9,308	11,372	172,289	3,085	680	176,054
<b>49,846</b>	<b>71,449</b>	<b>9,192</b>	<b>7,461</b>	<b>11,019</b>	<b>12,453</b>	<b>189,301</b>	<b>1,280</b>	<b>869</b>	<b>191,450</b>
2,107,800	1,726,026	178,616	150,616	191,696	203,474	5,306,878	19,213	14,375	5,340,466
...	...	365	...	...	...	365	...	...	365
...	...	<b>330</b>	...	...	...	<b>330</b>	...	...	<b>330</b>
...	...	1,181	...	...	...	1,181	...	...	1,181
42,470	72,060	8,420	5,141	9,941	11,372	173,287	3,085	680	177,052
<b>49,846</b>	<b>71,449</b>	<b>9,522</b>	<b>7,461</b>	<b>12,070</b>	<b>12,453</b>	<b>190,816</b>	<b>1,280</b>	<b>869</b>	<b>192,965</b>
2,107,800	1,726,026	179,797	150,616	194,232	203,474	5,312,510	19,213	14,375	5,346,098
...	...	...	...	...	...	29	...	...	29
...	...	...	...	...	...	<b>38</b>	...	...	<b>38</b>
...	...	...	...	...	...	1,110	...	...	1,110
207	...	...	...	...	...	207	...	...	207
<b>239</b>	...	...	...	...	...	<b>239</b>	...	...	<b>239</b>
5,189	...	...	...	...	...	5,189	...	...	5,189
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>94</b>	<b>94</b>	...	...	<b>94</b>
...	...	...	...	...	582	582	...	...	582(f)
...	...	...	...	...	...	...	...	...	...
<b>2</b>	...	...	...	...	...	<b>2</b>	...	...	<b>2<sup>(1)</sup></b>
13,305	8,742	1,753	2,183	2,587	1,162	29,732	...	...	29,732
...	...	411	738	609	...	1,758	...	...	1,758
...	...	<b>518</b>	<b>840</b>	<b>837</b>	<b>6</b>	<b>2,201</b>	...	...	<b>2,201</b>
...	...	1,528	2,909	2,466	14	6,917	...	...	6,917
86	79	...	...	...	...	165	...	...	165
<b>80</b>	<b>73</b>	...	...	...	...	<b>153</b>	...	...	<b>153</b>
1,315	1,156	...	...	...	...	2,471	...	...	2,471
1,500	...	...	...	...	...	1,500	...	...	1,500
<b>2,428</b>	...	...	...	...	...	<b>2,428</b>	...	...	<b>2,428<sup>(1)</sup></b>
21,710	...	...	...	...	...	21,710	...	...	21,710
300	...	...	...	...	...	300	...	...	300
<b>550</b>	...	...	...	...	...	<b>550</b>	...	...	<b>550</b>
1,450	...	...	...	...	273	1,723	...	...	1,723
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>40</b>	<b>40</b>	...	...	<b>40</b>
...	...	...	...	...	3,316	3,316	...	...	3,316(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>25</b>	...	...	<b>25</b>
...	...	...	...	...	...	2,767	...	...	2,767(f)
200	592	...	...	...	...	1,126	...	...	1,126
<b>200</b>	<b>561</b>	...	...	...	...	<b>1,117</b>	...	...	<b>1,117</b>
18,483	15,139	6,117	5,823	14,211	...	72,545	...	...	72,545

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Weather radio network .....	...	...	...	2
	27	21	4	2
	1,064	21	791	376
<b>Canadian Environmental Assessment Agency</b>				
Saskatchewan Uranium Mining Developments .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Terra Nova Offshore Petroleum Board .....	491,821	...	...	...
	235,886	...	...	...
	727,707	...	...	...
<b>Total ministry .....</b>	<b>491,974</b>	<b>10</b>	<b>76</b>	<b>126</b>
	<b>236,103</b>	<b>31</b>	<b>101</b>	<b>124</b>
	<b>736,190</b>	<b>1,276</b>	<b>3,467</b>	<b>5,675</b>

**FISHERIES AND OCEANS****Department**

Atlantic Fisher Early Retirement Program .....	2,253	...	...	...
	2,241	...	...	...
	5,890	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Burrard Inlet Environmental Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cooperative agreement for fishing industry development .....	...	...	...	...
	1,430	...	...	...
	4,523	...	...	...
Defensible Methods Project (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest Renewal BC Watershed Restoration Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin management program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser River Estuary management .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	2	...	...	2
...	...	...	...	...	...	54	...	...	54
...	...	...	...	...	...	2,252	...	...	2,252
...	...	...	...	...	...	...	...	...	...
...	...	...	82,809	...	...	82,809	...	...	82,809
...	...	...	1,788,214	...	...	1,788,214	...	...	1,788,214(f)
...	...	...	...	...	...	491,821	...	...	491,821
...	...	...	...	...	...	235,886	...	...	235,886
...	...	...	...	...	...	727,707	...	...	727,707
2,293	671	411	738	609	...	496,908	...	...	496,908
3,499	634	518	83,649	837	140	325,636	...	...	325,636
61,452	25,037	9,398	1,799,129	19,264	5,347	2,666,235	...	...	2,666,235
...	...	...	...	...	...	2,253	...	...	2,253
...	...	...	...	...	...	2,241	...	...	2,241
673	...	...	...	...	...	9,294	...	...	9,294
...	...	...	...	...	49	49	...	...	49
...	...	...	...	...	100	100	...	...	100
...	...	...	...	...	149	149	...	...	149
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	80	80	...	...	80
...	...	...	...	...	442	442	...	...	442
...	...	...	...	...	1,106	1,106	...	...	1,106
...	...	...	...	...	118	118	...	...	118
...	...	...	...	...	1,224	1,224	...	...	1,224
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,430	...	...	1,430
...	...	...	...	...	...	4,523	...	...	4,523(f)
...	175	...	...	...	...	175	...	...	175
...	25	...	...	...	...	25	...	...	25
...	200	...	...	...	...	200	...	...	200
...	...	...	...	...	56	56	...	...	56
...	...	...	...	...	271	271	...	...	271
...	...	...	...	...	765	765	...	...	765
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	1,212	1,212	...	...	1,212
...	...	...	...	...	100	100	...	...	100
...	...	...	...	...	150	150	...	...	150
...	...	...	...	...	640	640	...	...	640

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Hamilton Harbour Remedial Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey (previously Hydrography) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early retirement program .....	7,727	...	...	...
	10,434	...	...	...
	58,500	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program .....	13,309	...	...	...
	...	...	...	...
	13,309	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	23,289	...	...	...
	14,105	...	...	...
	82,222	43	2,688	...
<b>HEALTH</b>				
<b>Department</b>				
Alcohol and Drug Treatment and Rehabilitation .....	489	306	599	542
	489	306	599	542
	3,263	612	5,924	3,560

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	40	...	...	...	...	40	...	...	40
...	70	...	...	...	...	70	...	...	70
...	532	...	...	...	...	532	...	...	532
...	...	...	...	...	...	...	1,650	...	1,650
...	...	...	...	...	...	...	1,620	...	1,620
...	...	...	...	...	...	...	4,860	...	4,860
...	...	...	...	...	...	...	92	...	92
...	...	...	...	...	...	...	486	...	486
...	...	...	...	...	...	7,727	...	...	7,727
...	...	...	...	...	...	10,434	...	...	10,434
...	...	...	...	...	...	58,500	...	...	58,500
...	...	...	...	...	24	24	...	...	24
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	517	517	...	...	517
...	25	...	...	...	...	25	...	...	25
...	14	...	...	...	...	14	...	...	14
...	39	...	...	...	...	39	...	...	39
...	36	...	...	...	...	36	...	...	36
...	36	...	...	...	...	36	...	...	36
...	72	...	...	...	...	72	...	...	72
...	...	...	...	...	...	13,309	...	...	13,309
...	...	...	...	...	...	13,309	...	...	13,309
...	120	...	...	...	...	120	...	...	120
...	...	...	...	...	...	...	...	...	...
...	120	...	...	...	...	120	...	...	120
...	122	...	...	...	...	122	...	...	122
...	...	...	...	...	...	...	...	...	...
...	122	...	...	...	...	122	...	...	122
...	120	...	...	...	...	120	...	...	120
...	...	...	...	...	...	...	...	...	...
...	120	...	...	...	...	120	...	...	120
...	638	...	...	...	1,435	25,362	1,650	...	27,012
...	145	...	...	...	794	15,044	1,712	...	16,756
673	1,205	...	...	...	4,949	91,780	5,346	...	97,126
2,866	4,783	694	670	1,366	1,640	13,955	282	263	14,500
2,866	4,283	694	670	1,366	2,140	13,955	282	263	14,500
23,878	57,394	3,482	7,693	12,152	20,606	138,564	564	526	139,654



**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Canada Assistance Plan <sup>(3)</sup> .....	(3)	...	(612)	669
	(62)	4,934	...	4,267
	2,147,997	487,392	2,946,495	2,951,056
Canadian jobs strategy .....	...	60	30	...
	4	...	116	11
	324,901	44,801	236,081	334,876
New Brunswick Works .....	...	...	...	...
	...	...	...	1,174
	...	...	...	21,807
Older worker adjustment .....	...	...	...	...
	1,164	...	79	...
	10,018	1,362	12,553	4,857
Strategic initiatives .....	118	1,011	2,300	6,001
	990	1,501	2,059	8,556
	9,963	7,076	13,573	38,357
Employability Assistance for people with disabilities <sup>(4)</sup> .....	4,110	479	7,445	5,274
	4,110	279	7,445	5,274
	65,681	6,378	108,367	93,231
National Child Benefit .....	...	137	600	...
	...	...	...	...
	...	137	600	...
Total ministry .....	4,225	1,687	9,763	11,944
	6,206	6,714	9,699	19,282
	2,558,560	547,146	3,317,669	3,444,184
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Access road Atikamekw—C.N.A. ....	...	...	...	...
	...	...	...	...
	...	...	...	...
Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Capital facilities and common services				
Janvier/Chipewyan Prairie for a multi-year				
agreement between INAC and M.D. of Wood Buffalo .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Commission for Health and Social services for the First Nations				
of Quebec and Labrador .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Kativik school board (James Bay) .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,501	2,139	...	...	...	7,694	...	421	8,115
...	...	...	(344)	33,051	(4,587)	37,259	157	...	37,416
21,529,773	28,478,188	3,603,795	3,065,566	7,983,743	11,918,211	85,112,216	318,437	94,863	85,525,516
2	...	...	...	...	...	92	...	...	92
105	996	...	251	...	...	1,483	...	...	1,483
1,888,840	1,932,218	256,142	279,979	610,677	765,906	6,674,421	...	...	6,674,421
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,174	...	...	1,174
...	...	...	...	...	...	21,807	...	...	21,807(f)
...	...	...	...	...	...	...	...	...	...
10,379	...	...	...	...	3,492	15,114	...	...	15,114
212,091	136,607	7,403	762	...	35,008	420,661	...	...	420,661(f)
19	3,636	3,584	2,133	160	7,129	26,091	400	192	26,683
8,667	5,325	5,552	4,479	603	17,342	55,074	396	455	55,925
82,284	34,145	14,737	15,332	3,130	52,154	270,751	5,040	1,210	277,001(f)
39,133	65,362	7,914	9,953	22,343	27,000	189,013	...	...	189,013
80,133	69,326	8,088	9,953	22,343	25,253	232,204	2,194	1,201	235,599
309,043	980,902	139,243	156,235	376,450	366,371	2,601,901	15,094	20,742	2,637,737
5,363	7,875	562	412	1,088	1,725	17,762	100	15	17,877
...	...	...	...	...	...	...	...	...	...
5,363	7,875	562	412	1,088	1,725	17,762	100	15	17,877
44,517	82,374	14,199	12,498	23,591	35,854	240,652	500	628	241,780
99,284	75,647	13,640	14,339	55,997	41,500	342,308	2,747	1,656	346,711
24,027,394	31,569,935	4,021,882	3,518,286	8,975,088	13,139,375	95,119,519	338,671	116,830	95,575,020
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
6,148	...	...	...	...	...	6,148	...	...	6,148
...	...	...	...	...	...	...	10	...	10
...	...	...	...	...	...	...	10	...	10
...	...	...	...	...	...	...	163	...	163
...	...	...	...	574	...	574	...	...	574
...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,772	...	1,772	...	...	1,772
145	...	...	...	...	...	145	...	...	145
105	...	...	...	...	...	105	...	...	105
703	...	...	...	...	...	703	...	...	703
67,156	...	...	...	...	...	67,156	...	...	67,156
63,354	...	...	...	...	...	63,354	...	...	63,354
836,484	...	...	...	...	...	836,484	...	...	836,484

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Cree trappers association .....	...	...	...	...
	...	...	...	...
Forest protection .....	...	...	...	...
	...	...	...	...
Hydro land lines .....	...	...	...	...
	...	...	...	...
Infrastructure program .....	...	...	...	...
	...	...	...	...
Infrastructure rehabilitation—Schefferville .....	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands .....	...	...	...	...
	...	...	...	...
Natural resources development .....	...	...	...	...
	...	...	...	...
Newfoundland agreement .....	7,875	...	...	...
	10,907	...	...	...
	95,128	...	...	...
Northeastern Quebec agreement .....	...	...	...	...
	...	...	...	...
Northern flood agreement .....	...	...	...	...
	...	...	...	...
Roads on reserves .....	...	...	...	...
	...	...	...	...
Social services .....	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake .....	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations .....	...	...	...	...
	...	...	...	...
Tripartite Indian services .....	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,624	...	...	...	...	...	1,624	...	...	1,624
...	1,126	...	...	...	...	1,126	...	...	1,126
...	1,095	...	...	...	...	1,095	...	...	1,095
...	11,083	...	...	...	...	11,083	...	...	11,083
...	...	...	...	...	...	...	...	...	...
...	...	14,824	...	...	...	14,824	...	...	14,824
1,000	...	116,360	...	...	...	117,360	...	...	117,360
...	...	...	...	...	...	...	1,670	...	1,670
...	...	...	...	...	...	...	6,753	...	6,753
...	...	...	...	...	...	...	...	...	...
928	...	...	...	...	...	928	...	...	928
...	...	...	...	...	...	...	...	...	...
2,652	...	...	...	...	...	2,652	...	...	2,652
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	33,060	...	...	...	...	33,060	...	...	33,060
...	500	...	...	...	...	500	...	...	500
...	500	...	...	...	...	500	...	...	500
...	10,081	...	...	...	...	10,081	...	...	10,081
...	...	...	...	...	...	7,875	...	...	7,875
...	...	...	...	...	...	10,907	...	...	10,907
...	...	...	...	...	...	95,128	...	...	95,128
2,233	...	...	...	...	...	2,233	...	...	2,233
1,887	...	...	...	...	...	1,887	...	...	1,887
45,618	...	...	...	...	...	45,618	...	...	45,618
...	...	1,764	...	...	...	1,764	...	...	1,764
...	...	1,005	...	...	...	1,005	...	...	1,005
...	...	109,358	...	...	...	109,358	...	...	109,358
...	...	200	...	...	...	200	...	...	200
...	...	201	...	...	...	201	...	...	201
...	...	18,853	...	...	...	18,853	...	...	18,853
...	91,565	...	...	...	...	91,565	...	...	91,565
...	97,264	...	...	...	...	97,264	...	...	97,264
...	1,245,870	...	...	...	...	1,245,870	...	...	1,245,870
406	...	...	...	...	...	406	...	...	406
55	...	...	...	...	...	55	...	...	55
3,785	...	...	...	...	...	3,785	...	...	3,785
...	331	...	...	...	...	331	...	...	331
...	316	...	...	...	...	316	...	...	316
...	2,777	...	...	...	...	2,777	...	...	2,777
...	725	...	...	...	...	725	...	...	725
...	693	...	...	...	...	693	...	...	693
...	8,953	...	...	...	...	8,953	...	...	8,953
...	...	...	...	...	4,802	4,802	...	...	4,802
...	...	...	...	...	4,651	4,651	...	...	4,651
...	...	...	...	...	22,154	22,154	...	...	22,154

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Numavik Housing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	7,875	...	...	...
	10,907	...	...	...
	95,128	...	...	...

## INDUSTRY

## Department

Canada/Ontario infrastructure .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern Ontario Economic Recovery Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Industrial and regional development .....	...	...	...	...
	...	...	...	...
	630,651	310,879	690,209	561,133
Tourism co-operative partnership agreements .....	...	...	...	...
	...	...	...	...
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Atlantic Canada Opportunities Agency				
Cooperation agreements .....	9,019	7,183	53,894	16,150
	9,714	13,566	13,122	12,583
	163,545	90,112	139,455	162,202
Cooperation agreements - TAGS/CED .....	10,181	...	1,489	20
	7,313	...	2,373	224
	19,890	...	5,001	983
Cooperation agreements - TAGS/ER .....	13,584	...	2,721	463
	19,072	...	1,360	524
	40,924	...	4,581	1,433
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development				
sub-agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the				
Canada Infrastructure Works Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...



Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,500	...	...	...	...	...	2,500	...	...	2,500
...	...	...	...	...	...	...	...	...	...
2,500	...	...	...	...	...	2,500	...	...	2,500
...	...	...	...	...	...	...	1,219,937	...	1,219,937
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1,219,937	...	1,219,937
73,450	94,247	1,964	...	574	4,802	182,912	1,221,617	...	1,404,529
65,483	99,868	16,030	...	...	4,651	196,939	10	...	196,949
900,514	1,311,824	244,571	...	1,772	22,154	2,575,963	1,226,853	...	3,802,816
...	65,170	...	...	...	...	65,170	...	...	65,170
...	119,701	...	...	...	...	119,701	...	...	119,701
...	770,771	...	...	...	...	770,771	...	...	770,771
...	2,557	...	...	...	...	2,557	...	...	2,557
...	2,800	...	...	...	...	2,800	...	...	2,800
...	5,357	...	...	...	...	5,357	...	...	5,357
18,198	...	...	...	...	...	18,198	...	...	18,198
17,340	...	...	...	...	...	17,340	...	...	17,340
482,680	279,136	312,968	193,718	142,342	162,075	3,765,791	30,708	13,439	3,809,938
...	...	...	...	...	...	...	...	...	...
1,225	...	...	...	94	...	1,319	...	80	1,399
5,060	1,281	...	...	3,832	...	35,611	2,894	4,662	43,167(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,964	2,616	28	1,484	6,092	...	...	6,092(f)
2	...	...	...	...	...	86,248	...	...	86,248
...	10	...	...	...	...	48,995	...	...	48,995
2	139	...	...	...	...	555,455	...	...	555,455
...	...	...	...	...	...	11,690	...	...	11,690
...	...	...	...	...	...	9,910	...	...	9,910
...	...	...	...	...	...	25,874	...	...	25,874
...	...	...	...	...	...	16,768	...	...	16,768
...	...	...	...	...	...	20,956	...	...	20,956
...	...	...	...	...	...	46,938	...	...	46,938
450	...	...	...	...	...	450	...	...	450
1,259	...	...	...	...	...	1,259	...	...	1,259
26,201	...	...	...	...	...	26,201	...	...	26,201
44,730	...	...	...	...	...	44,730	...	...	44,730
96,651	...	...	...	...	...	96,651	...	...	96,651
594,227	...	...	...	...	...	594,227	...	...	594,227

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Contributions under the temporary economic reconstruction program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Western Economic Diversification</b>				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Infrastructure Works .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Red River Valley flood proofing and diking enhancements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Red River Valley jobs and economic restoration initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Upgrading the Port of Churchill to Hudson Bay Port Company .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	32,784 <b>36,099</b> 866,437	7,183 <b>13,566</b> 405,484	58,104 <b>16,855</b> 845,857	16,633 <b>13,331</b> 728,658
<b>JUSTICE</b>				
<b>Department</b>				
Fire-arms .....	610	218	937	1,190
	<b>470</b>	<b>184</b>	<b>467</b>	<b>596</b>
	2,220	803	3,412	3,680
Legal aid .....	1,571	248	2,859	1,327
	<b>1,653</b>	<b>237</b>	<b>3,037</b>	<b>1,256</b>
	26,565	3,927	50,228	23,401
Native courtworker .....	103	...	95	...
	<b>104</b>	...	<b>98</b>	...
	1,633	52	533	...
Young offenders assistance juvenile justice .....	4,546	1,795	5,479	4,282
	<b>4,710</b>	<b>1,860</b>	<b>5,677</b>	<b>4,438</b>
	58,325	22,979	69,507	54,809
Total ministry .....	6,830 <b>6,937</b> 88,743	2,261 <b>2,281</b> 27,761	9,370 <b>9,279</b> 123,680	6,799 <b>6,290</b> 81,890

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,852	...	...	...	...	...	4,852	...	...	4,852
7,183	...	...	...	...	...	7,183	...	...	7,183
12,035	...	...	...	...	...	12,035	...	...	12,035
...	...	...	...	...	5	5	...	...	5
...	...	...	...	...	35	35	...	...	35
...	...	...	...	...	60	60	...	...	60(f)
...	...	9,129	5,213	36,766	37,897	89,005	...	...	89,005
...	...	15,431	13,348	23,477	46,903	99,159	...	...	99,159
...	...	75,752	68,710	206,080	250,828	601,370	...	...	601,370
...	...	4	1	6	...	11	...	...	11
...	...	2	...	3	...	5	...	...	5
...	...	6	1	9	...	16	...	...	16
...	...	5	...	...	...	5	...	...	5
...	...	10	...	...	...	10	...	...	10
...	...	15	...	...	...	15	...	...	15
...	...	...	...	...	...	...	...	...	...
...	...	12	...	...	...	12	...	...	12
...	...	12	...	...	...	12	...	...	12(f)
...	...	1	...	...	...	1	...	...	1
...	...	...	...	...	...	...	...	...	...
...	...	1	...	...	...	1	...	...	1
68,232	67,727	9,139	5,214	36,772	37,902	339,690	...	...	339,690
123,658	122,511	15,455	13,348	23,574	46,938	425,335	...	80	425,415
1,120,205	1,056,684	390,718	265,045	352,291	414,447	6,445,826	33,602	18,101	6,497,529
6,892	5,302	200	244	258	4,160	20,011	97	282	20,390
612	2,344	360	482	700	352	6,567	260	410	7,237
11,898	18,139	2,464	2,190	4,561	7,206	56,573	1,137	1,297	59,007
16,396	36,438	3,154	2,465	6,441	8,929	79,828	1,658	427	81,913
16,448	38,976	3,304	2,520	6,479	9,005	82,915	1,658	427	85,000
289,466	597,747	56,332	44,490	110,922	143,239	1,346,317	24,435	7,605	1,378,357
456	970	297	500	865	1,031	4,317	356	170	4,843
456	926	315	500	931	891	4,221	379	175	4,775
7,303	12,686	5,492	6,194	18,129	16,821	68,843	6,554	2,167	77,564
26,464	56,622	5,267	6,585	13,133	15,938	140,111	3,660	979	144,750
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
409,593	748,371	68,517	84,428	167,586	207,100	1,891,215	56,476	16,470	1,964,161
50,208	99,332	8,918	9,794	20,697	30,058	244,267	5,771	1,858	251,896
44,939	100,922	9,437	10,326	21,720	26,764	238,895	6,090	2,027	247,012
718,260	1,376,943	132,805	137,302	301,198	374,366	3,362,948	88,602	27,539	3,479,089

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Joint emergency preparedness program and disaster financial assistance .....	226	158	226	187
	<b>270</b>	<b>173</b>	<b>189</b>	<b>926</b>
	16,381	6,240	8,232	30,451
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Canada/Newfoundland development fund .....	3,315	...	...	...
	<b>5,952</b>	...	...	...
	209,826	...	...	...
Canada/Newfoundland Offshore Petroleum Board .....	1,203	...	...	...
	<b>1,364</b>	...	...	...
	27,426	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	680	...
	...	...	<b>760</b>	...
	...	...	7,360	...
Forest development sub-agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Mineral development agreement .....	...	...	...	...
	...	...	...	...
	26,414	188	24,898	18,958
Total ministry .....	4,518	...	680	...
	<b>7,316</b>	...	<b>760</b>	...
	263,666	188	32,258	18,958
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
<b>REAL PROPERTY SERVICES PROGRAM</b>				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Canada Mortgage and Housing Corporation</b>				
Land rental, rural and native housing and low rental accommodation .....	59,630	7,365	77,172	45,132
	<b>68,176<sup>(1)</sup></b>	<b>7,884<sup>(1)</sup></b>	<b>56,385<sup>(1)</sup></b>	<b>41,127<sup>(1)</sup></b>
	713,220	97,167	768,979	453,032
Total ministry .....	59,630	7,365	77,172	45,132
	<b>68,176</b>	<b>7,884</b>	<b>56,385</b>	<b>41,127</b>
	713,220	97,167	768,979	453,032

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
275,770	31,335	38,255	3,407	12,274	1,587	363,425	154	155	363,734
50,438	26,128	57,299	148	7,130	5,865	148,566	174	299	149,039
561,229	80,247	154,983	15,904	80,242	36,297	990,206	4,619	4,593	999,418
...	...	...	...	...	...	3,315	...	...	3,315
...	...	...	...	...	...	5,952	...	...	5,952
...	...	...	...	...	...	209,826	...	...	209,826
...	...	...	...	...	...	1,203	...	...	1,203
...	...	...	...	...	...	1,364	...	...	1,364
...	...	...	...	...	...	27,426	...	...	27,426
...	...	...	...	...	...	680	...	...	680
...	...	...	...	...	...	760	...	...	760
...	...	...	...	...	...	7,360	...	...	7,360
...	...	...	...	...	...	...	...	...	...
753	...	...	...	...	...	753	...	...	753
229,671	20,511	...	...	...	127,665	377,847	...	...	377,847(f)
1,722	...	...	...	...	...	1,722	...	...	1,722
8,261	...	...	...	...	...	8,261	...	...	8,261
103,555	27,651	17,418	7,147	4,414	9,090	239,733	4,280	2,956	246,969
1,722	...	...	...	...	...	6,920	...	...	6,920
9,014	...	...	...	...	...	17,090	...	...	17,090
333,226	48,162	17,418	7,147	4,414	136,755	862,192	4,280	2,956	869,428
27	88	...	...	...	...	115	...	...	115
324	440	...	...	...	...	764	...	...	764
2,006	7,144	...	...	...	...	9,150	...	...	9,150
200,152	427,970	67,904	126,189	82,491	96,023	1,190,028	97,055	4,721	1,291,804
180,003 <sup>(1)</sup>	420,532 <sup>(1)</sup>	61,015 <sup>(1)</sup>	175,051 <sup>(1)</sup>	79,085 <sup>(1)</sup>	97,572 <sup>(1)</sup>	1,186,830 <sup>(1)</sup>	75,051 <sup>(1)</sup>	4,122 <sup>(1)</sup>	1,266,003 <sup>(1)</sup>
2,213,735	5,671,474	776,013	1,437,424	1,139,351	1,078,683	14,349,078	1,170,917	46,894	15,566,889
200,179	428,058	67,904	126,189	82,491	96,023	1,190,143	97,055	4,721	1,291,919
180,327	420,972	61,015	175,051	79,085	97,572	1,187,594	75,051	4,122	1,266,767
2,215,741	5,678,618	776,013	1,437,424	1,139,351	1,078,683	14,358,228	1,170,917	46,894	15,576,039



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Aboriginal policing .....	51	52	1,507	96
	<b>38</b>	<b>58</b>	<b>1,445</b>	<b>98</b>
	535	646	8,478	328
<b>TRANSPORT</b>				
<b>Department</b>				
Atlantic region freight assistance transition program .....	5,022	9,830	28,915	10,030
	<b>7,052</b>	<b>4,823</b>	<b>24,352</b>	<b>46,000</b>
	15,899	18,366	77,692	120,530
Construction on Henri-Bourassa Boulevard .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Highway improvements .....	...	...	2,967	19,484
	...	...	<b>428</b>	<b>9,060</b>
	286,482	...	71,806	205,453
National Safety Code .....	172	147	284	207
	<b>208</b>	<b>147</b>	<b>284</b>	<b>207</b>
	689	589	1,135	828
Outaouais Road Development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Quebec Bridge Maintenance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Strategic capital investment initiative—Highways and airports .....	...	...	10,586	...
	<b>2,065</b>	...	<b>19,643</b>	<b>4,738</b>
	10,000	...	97,820	150,508
Total ministry .....	5,194	9,977	42,752	29,721
	<b>9,325</b>	<b>4,970</b>	<b>44,707</b>	<b>60,005</b>
	313,070	18,955	248,453	477,319
Grand total .....	642,498	35,902	209,204	127,827
	<b>400,677</b>	<b>44,650</b>	<b>151,151</b>	<b>160,990</b>
	5,819,909	1,223,758	5,544,503	5,835,691

Amounts in roman type are 1998-99 expenditures.

Amounts in **bold face** type are 1997-98 expenditures.Amounts in *italic* type are expenditures from inception (including 1998-99 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
13,843	14,506	2,203	6,033	4,346	4,243	46,880	837	1,054	48,771
<b>12,258</b>	<b>14,196</b>	<b>2,634</b>	<b>4,734</b>	<b>4,156</b>	<b>2,300</b>	<b>41,917</b>	<b>760</b>	<b>819</b>	<b>43,496</b>
51,947	142,341	32,420	35,676	35,549	31,957	339,877	5,068	8,121	353,066
14,123	...	...	...	...	...	67,920	...	...	67,920
<b>19,253</b>	...	...	...	...	...	<b>101,480</b>	...	...	<b>101,480</b>
60,376	...	...	...	...	...	292,863	...	...	292,863
...	...	...	...	...	...	...	...	...	...
<b>12,500</b>	...	...	...	...	...	<b>12,500</b>	...	...	<b>12,500</b>
21,000	...	...	...	...	...	21,000	...	...	21,000(f)
...	...	...	...	...	...	22,451	...	...	22,451
...	...	...	...	...	...	<b>9,488</b>	...	...	<b>9,488</b>
410	...	...	...	...	...	564,151	...	...	564,151
625	968	253	265	451	347	3,719	129	129	3,977
<b>625</b>	<b>968</b>	<b>254</b>	<b>795</b>	<b>451</b>	<b>347</b>	<b>4,286</b>	<b>129</b>	<b>129</b>	<b>4,544</b>
2,709	3,872	1,014	1,060	1,804	1,388	15,088	516	516	16,120
6,300	...	...	...	...	...	6,300	...	...	6,300
<b>1,267</b>	...	...	...	...	...	<b>1,267</b>	...	...	<b>1,267</b>
8,085	...	...	...	...	...	8,085	...	...	8,085
600	...	...	...	...	...	600	...	...	600
<b>600</b>	...	...	...	...	...	<b>600</b>	...	...	<b>600</b>
1,500	...	...	...	...	...	1,500	...	...	1,500
296	23,746	...	...	...	137	34,765	...	...	34,765
<b>3,755</b>	<b>32,477</b>	...	<b>2,523</b>	...	<b>6,275</b>	<b>71,476</b>	<b>1,247</b>	<b>3,734</b>	<b>76,457</b>
75,080	108,751	35,258	35,333	30,000	30,866	573,616	10,015	10,072	593,703
21,944	24,714	253	265	451	484	135,755	129	129	136,013
<b>38,000</b>	<b>33,445</b>	<b>254</b>	<b>3,318</b>	<b>451</b>	<b>6,622</b>	<b>201,097</b>	<b>1,376</b>	<b>3,863</b>	<b>206,336</b>
169,160	112,623	36,272	36,393	31,804	32,254	1,476,303	10,531	10,588	1,497,422
862,427	1,022,627	237,938	389,418	324,082	243,902	4,095,825	1,331,080	9,488	5,436,393
<b>807,917</b>	<b>1,083,694</b>	<b>271,042</b>	<b>488,235</b>	<b>385,383</b>	<b>259,554</b>	<b>4,053,293</b>	<b>89,482</b>	<b>13,998</b>	<b>4,156,773</b>
33,050,041	44,367,391	7,088,053	10,644,826	13,074,884	15,658,632	142,307,688	2,908,299	250,570	145,466,557

(1) Amends previous year's *Public Accounts of Canada*.

(2) Includes an amount of \$16,409,262 which was issued to the Council of Ministers (Canada). Breakdown by provinces is not available.

(3) Includes only residual payments or recoveries.

(4) Formerly known as Vocational Rehabilitation of Disabled Persons.

(f) Program completed.



# SECTION 12

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Other Government-Wide Information

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## Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

### BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Vote 1—Operating expenditures—			Vote 5—Grants and contributions .....	566,908,876	566,534,679
Operating budget .....	449,388,584	429,758,966	Vote 10—Payments to the Canada Post Corporation .....	47,300,000	47,300,000
Ice storm recovery program .....	2,600,000	1,947,691	Statutory amounts .....	15,449,889	14,976,529
Less: revenues netted against expenditures .....	20,499,539	20,499,539		767,470,265	762,127,469
	431,489,045	411,207,118			
Vote 5—Capital expenditures .....	40,932,000	40,932,127	<b>PARKS CANADA PROGRAM</b>		
Vote 10—Grants and contributions—			Vote 20—Operating expenditures—		
Grants and contributions .....	284,706,112	280,795,267	Operating budget .....	262,479,575	255,525,453
Ice storm recovery program .....	4,694,368	4,694,342	Grants and contributions .....	16,301,525	16,301,524
Frozen .....	10,371,457		Frozen .....	254,154	
	299,771,937	285,489,609	Less: revenues netted against expenditures .....	62,619,627	62,619,627
Vote 11—Crop Reinsurance Fund—				216,415,627	209,207,350
Debt forgiveness .....	14,442,000	642,000	Vote 25—Capital expenditures .....	112,956,000	112,449,920
Statutory amounts .....	574,697,288	557,762,150	Statutory amounts .....	40,653,458	32,039,464
<b>Total Department .....</b>	<b>1,361,332,270</b>	<b>1,296,033,004</b>		370,025,085	353,696,734
<b>Canadian Dairy Commission</b>			<b>Total Department .....</b>	<b>1,137,495,350</b>	<b>1,115,824,203</b>
Vote 15—Program expenditures .....	2,553,746	2,465,094	<b>Canada Council</b>		
<b>Canadian Food Inspection Agency</b>			Vote 30—Payments to the Canada Council .....	116,168,375	116,168,375
Vote 20—Operating expenditures and contributions—			<b>Canadian Broadcasting Corporation</b>		
Operating budget .....	305,668,779	276,737,987	Vote 40—Payments to the Canadian Broadcasting Corporation for operating expenditures—		
Grants and contributions .....	844,000	24,050	Other operating costs .....	759,481,001	759,481,000
Frozen .....	460,000		Frozen .....	41,966,000	
Less: revenues netted against expenditures .....	50,180,337	49,746,285		801,447,001	759,481,000
	256,792,442	227,015,752	Vote 45—Payments to the Canadian Broadcasting Corporation for working capital .....	4,000,000	4,000,000
Vote 25—Capital expenditures .....	11,506,535	5,465,906	Vote 50—Payments to the Canadian Broadcasting Corporation for capital expenditures .....	132,954,000	132,954,000
Statutory amounts .....	49,046,929	49,018,130		938,401,001	896,435,000
	317,345,906	281,499,788	<b>Canadian Film Development Corporation</b>		
<b>Total Ministry .....</b>	<b>1,681,231,922</b>	<b>1,579,997,886</b>	Vote 55—Payments to the Canadian Film Development Corporation .....	78,463,000	78,460,152
<b>CANADIAN HERITAGE</b>			<b>Canadian Museum of Civilization</b>		
<b>Department</b>			Vote 60—Payments to the Canadian Museum of Civilization for operating and capital expenditures .....	45,877,549	45,877,549
<b>CANADIAN HERITAGE PROGRAM</b>					
Vote 1—Operating expenditures—					
Operating budget .....	140,712,455	136,483,652			
Frozen .....	500,045				
Less: revenues netted against expenditures .....	3,401,000	3,167,391			
	137,811,500	133,316,261			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Museum of Nature</b>			<b>National Film Board</b>		
Vote 65—Payments to the Canadian Museum of Nature for operating and capital expenditures .....	20,848,127	20,848,127	Vote 105—National Film Board Revolving Fund—Operating loss—		
<b>Canadian Radio-television and Telecommunications Commission</b>			Operating budget .....	67,457,609	63,950,975
Vote 70—Program expenditures—			Grants and contributions .....	328,792	328,792
Operating budget .....	32,127,695	32,065,583	Less: revenues netted against expenditures .....	8,900,000	7,587,179
Less: revenues netted against expenditures .....	29,334,000	29,334,000		58,886,401	56,692,588
	2,793,695	2,731,583	Statutory amounts .....	13,876,782	35,982
Statutory amounts .....	4,805,119	4,803,000		72,763,183	56,728,570
	7,598,814	7,534,583			
<b>National Archives of Canada</b>			<b>National Gallery of Canada</b>		
Vote 75—Program expenditures—			Vote 110—Payments to the National Gallery of Canada for operating and capital expenditures .....	31,113,362	31,113,362
Operating budget .....	41,299,554	40,376,029	Vote 115—Payment to the National Gallery of Canada for the purchase of objects for the collection .....	3,000,000	3,000,000
Capital .....	380,000	332,438		34,113,362	34,113,362
Grants and contributions .....	1,765,000	1,764,894			
	43,444,554	42,473,361	<b>National Library</b>		
Statutory amounts .....	5,705,367	5,681,811	Vote 120—Program expenditures—		
	49,149,921	48,155,172	Operating budget .....	30,369,639	30,248,642
<b>National Arts Centre Corporation</b>			Grants and contributions .....	51,000	34,218
Vote 80—Payments to the National Arts Centre Corporation .....	21,001,348	21,001,348		30,420,639	30,282,860
<b>National Battlefields Commission</b>			Statutory amounts .....	3,695,914	3,695,467
Vote 85—Program expenditures—				34,116,553	33,978,327
Operating budget .....	6,034,969	6,033,910	<b>National Museum of Science and Technology</b>		
Capital .....	105,000	104,995	Vote 125—Payments to the National Museum of Science and Technology for operating and capital expenditures .....	19,627,486	19,627,486
	6,139,969	6,138,905	<b>Public Service Commission</b>		
Statutory amounts .....	1,016,950	1,016,816	Vote 130—Program expenditures—		
	7,156,919	7,155,721	Operating budget .....	103,200,372	97,455,471
<b>National Capital Commission</b>			Frozen .....	211,412	
Vote 90—Payment to the National Capital Commission for operating expenditures .....	44,034,126	44,034,126		103,411,784	97,455,471
Vote 95—Payment to the National Capital Commission for capital expenditures .....	33,009,000	33,009,000	Statutory amounts .....	20,839,640	13,802,704
Vote 100—Payment to the National Capital Commission for grants and contributions—				124,251,424	111,258,175
Other operating costs .....	14,580,000	14,580,000	<b>Status of Women—Office of the Co-ordinator</b>		
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> .....	22		Vote 135—Operating expenditures—		
	14,579,978	14,580,000	Operating budget .....	8,249,087	8,249,087
	91,623,104	91,623,126	Vote 140—Grants .....	8,250,000	8,250,000
			Statutory amounts .....	1,125,283	1,125,000
				17,624,370	17,624,087
			<b>Total Ministry .....</b>	<b>2,816,279,886</b>	<b>2,722,413,363</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>			<b>FINANCE</b>		
<b>Department</b>			<b>Department</b>		
Vote 1—Operating expenditures—			ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Operating budget .....	322,817,480	308,811,943	Vote 1—Program expenditures—		
Interim federal health program .....	26,654,000	24,136,266	Operating budget .....	75,944,244	72,509,199
Frozen .....	807,696		Frozen .....	7,365,886	
	350,279,176	332,948,209	Less: revenues netted against expenditures .....	6,245,915	6,245,915
Vote 2b—Write-off of outstanding immigration loans .....	3,736,381	3,650,951		77,064,215	66,263,284
Vote 5—Capital expenditures .....	13,611,200	12,756,748	Vote 5—Grants and contributions .....	281,200,000	268,635,914
Vote 10—Grants and contributions .....	307,031,288	295,519,017	Statutory amounts .....	3,256,062,592	2,989,956,643
Statutory amounts .....	59,664,342	59,614,380		3,614,326,807	3,324,855,841
<b>Total Department .....</b>	<b>734,322,387</b>	<b>704,489,305</b>			
<b>Immigration and Refugee Board of Canada</b>			<b>PUBLIC DEBT PROGRAM</b>		
Vote 15—Program expenditures—			Statutory amounts .....	44,831,669,942	44,831,669,942
Operating budget .....	73,917,072	73,651,684			
Frozen .....	73,928		<b>FEDERAL-PROVINCIAL TRANSFERS PROGRAM</b>		
	73,991,000	73,651,684	Vote 20—Transfer payments to the territorial governments .....	1,339,000,000	1,324,747,766
Statutory amounts .....	11,040,495	11,024,843	Vote 25—Grant to the Province of Newfoundland and Labrador .....	40,000,000	40,000,000
	85,031,495	84,676,527	Statutory amounts .....	20,906,945,235	20,906,945,235
<b>Total Ministry .....</b>	<b>819,353,882</b>	<b>789,165,832</b>		22,285,945,235	22,271,693,001
<b>ENVIRONMENT</b>			<b>Total Department .....</b>	<b>70,731,941,984</b>	<b>70,428,218,784</b>
<b>Department</b>			<b>Auditor General</b>		
Vote 1—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget .....	521,672,783	515,334,731	Operating budget .....	47,574,489	46,435,473
Frozen .....	2,801,996		Grants and contributions .....	380,000	378,531
Less: revenues netted against expenditures .....	70,857,117	70,857,117	Frozen .....	334,588	
	453,617,662	444,477,614		48,289,077	46,814,004
Vote 5—Capital expenditures .....	29,750,491	29,613,879	Statutory amounts .....	6,925,799	6,925,512
Vote 10—Grants and contributions—				55,214,876	53,739,516
Grants and contributions .....	38,883,148	38,776,211			
Frozen .....	16,713		<b>Canadian International Trade Tribunal</b>		
	38,899,861	38,776,211	Vote 35—Program expenditures—		
Statutory amounts .....	51,895,867	51,778,318	Operating budget .....	7,686,981	7,258,403
<b>Total Department .....</b>	<b>574,163,881</b>	<b>564,646,022</b>	Statutory amounts .....	1,245,000	1,245,000
<b>Canadian Environmental Assessment Agency</b>				8,931,981	8,503,403
Vote 15—Program expenditures—			<b>Office of the Superintendent of Financial Institutions</b>		
Operating budget .....	12,736,530	9,336,017	Vote 40—Program expenditures—		
Grants and contributions .....	212,262	212,262	Operating budget .....	51,030,806	51,073,627
Frozen .....	55,358		Less: revenues netted against expenditures .....	49,404,806	49,404,806
Less: revenues netted against expenditures .....	4,032,000	722,686		1,626,000	1,668,821
	8,972,150	8,825,593	Statutory amounts .....	77,205,798	5,196,348
Statutory amounts .....	933,841	931,450		78,831,798	6,865,169
	9,905,991	9,757,043	<b>Total Ministry .....</b>	<b>70,874,920,639</b>	<b>70,497,326,872</b>
<b>Total Ministry .....</b>	<b>584,069,872</b>	<b>574,403,065</b>			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>FISHERIES AND OCEANS</b>					
Vote 1—Operating expenditures—			<b>Export Development Corporation</b>		
Operating budget .....	941,891,286	909,852,075	Statutory amounts .....	22,233,807	22,233,807
Other operating costs .....	9,000,000	7,039,527			
Frozen .....	9,737,400		<b>International Development Research Centre</b>		
Less: revenues netted against expenditures .....	54,680,000	43,085,089	Vote 40—Payments to the International Development Research Centre .....	86,488,000	86,488,000
	905,948,686	873,806,513			
Vote 5—Capital expenditures .....	118,605,000	114,603,149	<b>International Joint Commission</b>		
Vote 10—Grants and contributions—			Vote 45—Program expenditures—		
Grants and contributions .....	258,672,256	249,391,872	Operating budget .....	5,537,000	4,919,034
Frozen .....	68,349,701		Frozen .....	1,748,000	
	327,021,957	249,391,872		7,285,000	4,919,034
Statutory amounts .....	96,852,032	95,878,711	Statutory amounts .....	468,000	468,000
<b>Total Ministry .....</b>	<b>1,448,427,675</b>	<b>1,333,680,245</b>		7,753,000	5,387,034
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>			<b>NAFTA Secretariat, Canadian Section</b>		
Vote 1—Operating expenditures—			Vote 50—Program expenditures—		
Operating budget .....	883,748,205	854,639,835	Operating budget .....	2,064,000	1,495,767
International year 2000 preparedness initiatives—			Statutory amounts .....	145,000	145,000
Operating budget .....	3,298,379	1,041,643		2,209,000	1,640,767
Frozen .....	10,661,392		<b>Northern Pipeline Agency</b>		
Less: revenues netted against expenditures .....	16,464,000	14,752,919	Vote 55—Program expenditures—		
	881,243,976	840,928,559	Operating budget .....	235,000	142,720
Vote 5—Capital expenditures—			Statutory amounts .....	24,000	24,000
Capital .....	155,982,551	155,019,360		259,000	166,720
International year 2000 preparedness initiatives .....	327,500	327,500	<b>Total Ministry .....</b>	<b>3,544,557,106</b>	<b>3,443,333,873</b>
	156,310,051	155,346,860			
Vote 10—Grants and contributions—			<b>GOVERNOR GENERAL</b>		
Grants and contributions .....	389,818,325	362,117,959	Vote 1—Program expenditures—		
International year 2000 preparedness initiatives .....	37,000	37,000	Operating budget .....	11,463,567	11,460,785
	389,855,325	362,154,959	Grants and contributions .....	11,000	
Statutory amounts .....	117,242,411	95,207,109	Frozen .....	17,100	
<b>Total Department .....</b>	<b>1,544,651,763</b>	<b>1,453,637,487</b>		11,491,667	11,460,785
<b>Canadian Commercial Corporation</b>			Statutory amounts .....	1,504,394	1,502,636
Vote 15—Program expenditures .....	15,449,002	15,443,342	<b>Total Ministry .....</b>	<b>12,996,061</b>	<b>12,963,421</b>
<b>Canadian International Development Agency</b>			<b>HEALTH</b>		
Vote 20—Operating expenditures—			<b>Department</b>		
Operating budget .....	102,189,304	98,649,010	Vote 1—Operating expenditures—		
Frozen .....	1,300,000		Operating budget .....	524,461,901	508,008,280
	103,489,304	98,649,010	Capital .....	3,126,900	3,126,900
Vote 21c—Forgiveness of debt .....	24,580,000	24,256,992	Aboriginal health—		
Vote 22c—Capital expenditures .....	19,200,000	18,133,199	Operating budget .....	144,533,000	144,533,000
Vote 25—Grants and contributions .....	1,464,883,091	1,463,940,321	Capital .....	1,486,000	1,057,000
Statutory amounts .....	253,361,139	253,357,194	Revenues netted against expenditures .....	(9,083,000)	(6,747,000)
	1,865,513,534	1,858,336,716	Non-insured health services .....	408,298,800	406,298,000
			Frozen .....	1,701,393	
			Less: revenues netted against expenditures .....	54,367,000	47,965,404
				1,020,157,994	1,008,310,776

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Vote 5—Grants and contributions—</b>			<b>Vote 10—Grants and contributions—</b>		
Grants and contributions .....	408,858,094	408,780,758	Grants and contributions .....	1,386,074,919	1,369,135,793
Aboriginal health—			Frozen .....	53,864,870	
Grants and contributions .....	512,168,000	512,126,000		1,439,939,789	1,369,135,793
Frozen .....	4,508,000		<b>Statutory amounts .....</b>	<b>1,198,718,365</b>	<b>1,198,718,365</b>
	925,534,094	920,906,758		2,863,503,202	2,788,904,595
Statutory amounts .....	65,568,851	65,540,797			
<b>Total Department .....</b>	<b>2,011,260,939</b>	<b>1,994,758,331</b>	<b>LABOUR PROGRAM</b>		
<b>Hazardous Materials Information Review Commission</b>			<b>Vote 15—Program expenditures—</b>		
<b>Vote 10—Program expenditures—</b>			Operating budget .....	46,202,712	44,366,602
Operating budget .....	1,081,980	1,052,824	Grants and contributions .....	2,746,000	2,393,090
Statutory amounts .....	165,032	165,032	Frozen .....	424,633	
	1,247,012	1,217,856		49,373,345	46,759,692
<b>Medical Research Council</b>			<b>Statutory amounts .....</b>	<b>62,785,098</b>	<b>62,785,098</b>
<b>Vote 15—Operating expenditures—</b>				112,158,443	109,544,790
Operating budget .....	11,381,024	11,283,628	<b>INCOME SECURITY PROGRAM</b>		
<b>Vote 20—Grants .....</b>	<b>259,267,000</b>	<b>259,187,424</b>	<b>Vote 20—Program expenditures—</b>		
Statutory amounts .....	896,623	896,071	Operating budget .....	284,700,200	241,518,032
	271,544,647	271,367,123	Less: revenues netted against expenditures .....	182,950,000	142,697,000
<b>Patented Medicine Prices Review Board</b>				101,750,200	98,821,032
<b>Vote 25—Program expenditures—</b>			<b>Statutory amounts .....</b>	<b>22,810,901,373</b>	<b>22,810,901,373</b>
Operating budget .....	2,678,475	2,550,947		22,912,651,573	22,909,722,405
Public hearings .....	300,000	65,167	<b>Total Department .....</b>	<b>26,034,530,362</b>	<b>25,948,686,031</b>
	2,978,475	2,616,114	<b>Canada Industrial Relations Board</b>		
Statutory amounts .....	420,136	420,092	<b>Vote 25—Program expenditures—</b>		
	3,398,611	3,036,206	Operating budget .....	8,468,100	8,368,770
<b>Total Ministry .....</b>	<b>2,287,451,209</b>	<b>2,270,379,516</b>	Statutory amounts .....	1,237,996	1,237,000
				9,706,096	9,605,770
<b>HUMAN RESOURCES DEVELOPMENT</b>			<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
<b>Department</b>			<b>Vote 30—Program expenditures—</b>		
<b>CORPORATE SERVICES PROGRAM</b>			Operating budget .....	1,528,000	1,100,654
<b>Vote 1—Program expenditures—</b>			Statutory amounts .....	170,000	170,000
Operating budget .....	270,900,488	257,766,327		1,698,000	1,270,654
Property administration plan .....	174,056,708	170,499,397	<b>Canadian Centre for Occupational Health and Safety</b>		
Frozen .....	132,000		<b>Vote 35—Program expenditures—</b>		
Less: revenues netted against expenditures .....	326,943,666	315,628,000	Operating budget .....	8,200,263	6,576,614
	118,145,530	112,637,724	Less: revenues netted against expenditures .....	5,841,000	4,239,306
Statutory amounts .....	28,071,614	27,876,517		2,359,263	2,337,308
	146,217,144	140,514,241	<b>Statutory amounts .....</b>	<b>1,398</b>	<b>1,398</b>
<b>HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM</b>				2,360,661	2,338,706
<b>Vote 5—Operating expenditures—</b>			<b>Total Ministry .....</b>	<b>26,048,295,119</b>	<b>25,961,901,161</b>
Operating budget .....	1,068,778,410	1,050,971,437			
Less: revenues netted against expenditures .....	843,933,362	829,921,000			
	224,845,048	221,050,437			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures
	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		
<b>Department</b>		
<b>ADMINISTRATION PROGRAM</b>		
Vote 1—Program expenditures—		
Operating budget .....	76,667,494	73,107,259
Grants and contributions .....	458,000	458,000
	77,125,494	73,565,259
Statutory amounts .....	7,996,946	7,994,859
	85,122,440	81,560,118

<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>		
Vote 5—Operating expenditures—		
Operating budget .....	244,511,767	235,493,551
Frozen .....	3,192,323	
	247,704,090	235,493,551
Vote 6b—Debt write-off .....	1	
Vote 7c—Debt forgiveness .....	291,209	291,208
Vote 8c—Debt write-off .....	97,937	97,936
Vote 10—Capital expenditures .....	2,232,909	2,227,508
Vote 15—Grants and contributions .....	4,197,893,201	4,197,483,223
Statutory amounts .....	184,378,266	151,548,565
	4,632,597,613	4,587,141,991

<b>NORTHERN AFFAIRS PROGRAM</b>		
Vote 30—Operating expenditures—		
Operating budget .....	115,705,735	107,976,943
Vote 35—Grants and contributions .....	123,721,845	123,162,067
Vote 40—Payments to Canada Post Corporation .....	15,600,000	15,545,807
Statutory amounts .....	9,784,914	9,750,476
	264,812,494	256,435,293
<b>Total Department .....</b>	<b>4,982,532,547</b>	<b>4,925,137,402</b>

<b>Canadian Polar Commission</b>		
Vote 45—Program expenditures—		
Operating budget .....	880,370	849,617
Grants and contributions .....	19,730	19,730
	900,100	869,347
Statutory amounts .....	87,000	87,000
	987,100	956,347
<b>Total Ministry .....</b>	<b>4,983,519,647</b>	<b>4,926,093,749</b>

**INDUSTRY**

<b>Department</b>		
Vote 1—Operating expenditures—		
Operating budget .....	544,521,446	527,348,328
Y2K activities .....	7,748,000	7,748,000
Less: revenues netted against expenditures .....	31,912,932	31,912,932
	520,356,514	503,183,396

	Allotments	Expenditures
	\$	\$
Vote 5—Grants and contributions—		
Grants and contributions .....	642,641,000	608,012,318
Ice storm .....	3,000,000	2,557,367
Frozen .....	1,600,000	
	647,241,000	610,569,685
Statutory amounts .....	164,983,986	142,367,081
<b>Total Department .....</b>	<b>1,332,581,500</b>	<b>1,256,120,162</b>

<b>Atlantic Canada Opportunities Agency</b>		
Vote 20—Operating expenditures—		
Operating budget .....	48,848,601	47,827,093
Frozen .....	301,449	
	49,150,050	47,827,093
Vote 25—Grants and contributions—		
Grants and contributions .....	297,447,174	297,435,541
Frozen .....	41,300	
	297,488,474	297,435,541
Statutory amounts .....	15,407,839	15,404,785
	362,046,363	360,667,419

<b>Canadian Space Agency</b>		
Vote 30—Operating expenditures—		
Operating budget .....	74,009,943	72,932,036
Frozen .....	5,250,542	
	79,260,485	72,932,036
Vote 35—Capital expenditures—		
Personnel .....	6,373,993	6,371,251
Capital .....	237,057,308	235,970,810
Frozen .....	3,926,919	
Less: revenues netted against expenditures .....	2,800,000	2,136,362
	244,558,220	240,205,699
Vote 40—Grants and contributions .....	23,188,000	23,158,666
Statutory amounts .....	4,994,917	4,993,454
	352,001,622	341,289,855

<b>Competition Tribunal</b>		
Vote 45—Program expenditures—		
Operating budget .....	1,232,373	996,569
Statutory amounts .....	121,000	121,000
	1,353,373	1,117,569

<b>Copyright Board</b>		
Vote 50—Program expenditures—		
Operating budget .....	1,252,376	1,223,173
Statutory amounts .....	127,000	127,000
	1,379,376	1,350,173

**Economic Development Agency of Canada for the Regions of Quebec**

Vote 55—Operating expenditures—		
Operating budget .....	31,926,427	30,527,998
Ice storm of January 98 .....	3,500,000	1,102,774
	35,426,427	31,630,772



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 60—Grants and contributions—			Statutory amounts .....	54,704,633	54,701,230
Grants and contributions .....	188,284,479	184,058,526		345,142,532	335,922,461
Ice storm of January 98 .....	27,200,000	6,353,893			
Frozen .....	61,891,875		<b>Western Economic Diversification</b>		
	277,376,354	190,412,419	Vote 115—Operating expenditures—		
Statutory amounts .....	106,608,855	106,590,297	Operating budget .....	35,537,850	33,543,413
	419,411,636	328,633,488	Vote 120—Grants and contributions—		
<b>Enterprise Cape Breton Corporation</b>			Grants and contributions .....	218,601,404	204,883,797
Vote 65—Payments to the Enterprise			Frozen .....	29,304,900	
Cape Breton Corporation—				247,906,304	204,883,797
Other operating costs .....	8,400,000	8,400,000	Statutory amounts .....	28,886,358	28,885,787
Less: adjustments pursuant to section				312,330,512	267,312,997
37.1 of the <i>Financial</i>			<b>Total Ministry .....</b>	<b>4,289,773,816</b>	<b>4,030,800,684</b>
<i>Administration Act</i> .....	280				
	8,399,720	8,400,000	<b>JUSTICE</b>		
<b>National Research Council of Canada</b>			<b>Department</b>		
Vote 70—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	242,150,840	239,310,107	Operating budget .....	202,199,871	199,643,797
Frozen .....	2,316,869		Firearms—		
	244,467,709	239,310,107	Operating budget .....	111,169,844	106,098,151
Vote 75—Capital expenditures .....	51,336,000	51,339,996	Drug prosecution		
Vote 80—Grants and contributions .....	153,220,517	152,402,527	fund—		
Statutory amounts .....	96,186,977	80,939,812	Operating budget .....	22,783,000	22,783,000
	545,231,203	523,992,442	Frozen .....	1,921,549	
<b>Natural Sciences and Engineering Research Council</b>				338,074,264	328,524,948
Vote 85—Operating expenditures—			Vote 5—Grants and contributions—		
Operating budget .....	19,057,635	18,536,930	Grants and contributions .....	44,030,353	43,647,985
Vote 90—Grants .....	477,985,540	477,985,540	Legal aid .....	81,913,000	81,912,999
Statutory amounts .....	1,972,807	1,969,785	Young offenders .....	144,750,000	144,750,000
	499,015,982	498,492,255	Firearms—		
<b>Social Sciences and Humanities Research Council</b>			C-17 contributions .....	4,390,330	4,390,330
Vote 95—Operating expenditures—			C-68 contributions .....	7,200,000	7,200,000
Operating budget .....	9,028,267	8,942,908	C-68 transition communications .....	8,800,000	8,800,000
Vote 100—Grants .....	95,881,087	92,588,500		291,083,683	290,701,314
Statutory amounts .....	966,643	966,455	Statutory amounts .....	27,577,760	27,551,583
	105,875,997	102,497,863	<b>Total Department .....</b>	<b>656,735,707</b>	<b>646,777,845</b>
<b>Standards Council of Canada</b>			<b>Canadian Human Rights Commission</b>		
Vote 105—Payments to the Standards			Vote 10—Program expenditures—		
Council of Canada .....	5,004,000	5,004,000	Operating budget .....	14,184,717	14,047,639
<b>Statistics Canada</b>			Statutory amounts .....	2,090,284	2,073,545
Vote 110—Program expenditures—				16,275,001	16,121,184
Operating budget .....	363,902,099	346,466,897	<b>Canadian Human Rights Tribunal</b>		
Grants and contributions .....	535,800	535,800	Vote 30—Program expenditures—		
Less: revenues netted against			Operating budget .....	2,700,933	2,304,904
expenditures .....	74,000,000	65,781,466	Statutory amounts .....	115,000	115,000
	290,437,899	281,221,231		2,815,933	2,419,904

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Commissioner for Federal Judicial Affairs</b>			<b>NATIONAL DEFENCE</b>		
Vote 15—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	4,965,824	4,869,641	Operating budget .....	7,608,389,315	7,572,485,882
JAIN/JUDICOM .....	484,280	467,728	Less: revenues netted against		
Frozen .....	24,850		expenditures .....	363,034,671	363,034,671
Less: revenues netted against				7,245,354,644	7,209,451,211
expenditures .....	275,000	195,646			
	5,199,954	5,141,723	Vote 5—Capital expenditures—		
Vote 20—Canadian Judicial			Capital .....	1,753,085,885	1,758,795,463
Council—Operating			Less: adjustments pursuant to section		
expenditures—			37.1 of the <i>Financial</i>		
Operating budget .....	672,776	672,148	<i>Administration Act</i> .....	1,207,568	
Statutory amounts .....	243,897,876	243,897,876		1,751,878,317	1,758,795,463
	249,770,606	249,711,747	Vote 10—Grants and contributions—		
			Grants and contributions .....	505,234,082	503,266,511
			Frozen .....	60,251,839	
				565,485,921	503,266,511
<b>Federal Court of Canada</b>			Statutory amounts .....	785,438,952	785,018,353
Vote 25—Program expenditures—			<b>Total Ministry .....</b>	<b>10,348,157,834</b>	<b>10,256,531,538</b>
Operating budget .....	29,232,980	28,157,306			
Vancouver accommodation .....	397,000	312,592	<b>NATIONAL REVENUE</b>		
	29,629,980	28,469,898	Vote 1—Operating expenditures—		
Statutory amounts .....	4,123,543	4,105,000	Operating budget .....	2,391,932,235	2,360,269,199
	33,753,523	32,574,898	Compensation to Canada Post		
			Corporation .....	8,743,000	8,185,749
<b>Law Commission of Canada</b>			Frozen .....	994,294	
Vote 35—Program expenditures—			Less: revenues netted against		
Operating budget .....	2,915,493	2,266,626	expenditures .....	137,709,000	137,709,000
Statutory amounts .....	149,000	149,000		2,263,960,529	2,230,745,948
	3,064,493	2,415,626	Vote 5—Capital expenditures .....	9,510,000	9,293,780
			Vote 10—Contributions .....	95,000,000	95,000,000
<b>Offices of the Information and Privacy Commissioners of Canada</b>			Statutory amounts .....	422,227,481	422,142,984
Vote 40—Program expenditures—			<b>Total Ministry .....</b>	<b>2,790,698,010</b>	<b>2,757,182,712</b>
Operating budget .....	7,075,391	7,031,150			
Statutory amounts .....	1,061,251	1,060,917	<b>NATURAL RESOURCES</b>		
	8,136,642	8,092,067	<b>Department</b>		
<b>Supreme Court of Canada</b>			Vote 1—Operating expenditures—		
Vote 45—Program expenditures—			Operating budget .....	437,197,454	429,041,996
Operating budget .....	10,684,417	10,676,134	Frozen .....	454,961	
Frozen .....	79,432		Less: revenues netted against		
	10,763,849	10,676,134	expenditures .....	20,827,488	20,827,488
Statutory amounts .....	4,748,224	4,748,224		416,824,927	408,214,508
	15,512,073	15,424,358	Vote 5—Capital expenditures—		
<b>Tax Court of Canada</b>			Capital .....	10,296,000	10,129,207
Vote 50—Program expenditures—			Frozen .....	2,295,000	
Operating budget .....	11,944,584	11,857,038		12,591,000	10,129,207
Statutory amounts .....	1,112,097	1,109,476	Vote 10—Grants and contributions—		
	13,056,681	12,966,514	Grants and contributions .....	39,260,997	38,978,535
<b>Total Ministry .....</b>	<b>999,120,659</b>	<b>986,504,143</b>	Frozen .....	25,045,004	
				64,306,001	38,978,535
			Statutory amounts .....	85,665,361	53,254,876
			<b>Total Department .....</b>	<b>579,387,289</b>	<b>510,577,126</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Atomic Energy Control Board</b>			Statutory amounts .....	2,750,000	2,750,000
Vote 20—Program expenditures—				20,893,000	19,561,884
Operating budget .....	44,095,745	42,742,449	<b>Total Ministry.....</b>	<b>321,178,850</b>	<b>315,992,607</b>
Grants and contributions .....	721,000	634,138			
Frozen .....	1,346,488		<b>PRIVY COUNCIL</b>		
	46,163,233	43,376,587	<b>Department</b>		
Statutory amounts .....	5,396,239	5,387,392	Vote 1—Program expenditures—		
	51,559,472	48,763,979	Operating budget .....	71,524,658	70,315,541
			Grants and contributions .....	4,442,000	4,049,384
			Frozen .....	213,864	
<b>Atomic Energy of Canada Limited</b>				76,180,522	74,364,925
Vote 25—Payments to Atomic Energy of Canada Limited for operating and capital expenditures .....	126,000,000	126,000,000	Statutory amounts .....	8,715,876	8,691,634
			<b>Total Department.....</b>	<b>84,896,398</b>	<b>83,056,559</b>
<b>Cape Breton Development Corporation</b>					
Vote 30—Payments to the Cape Breton Development Corporation for operating and capital expenditures .....	44,020,000	44,020,000	<b>Canadian Centre for Management Development</b>		
			Vote 5—Program expenditures—		
<b>National Energy Board</b>			Operating budget .....	9,657,435	9,418,210
Vote 35—Program expenditures—			Grants and contributions .....	175,000	175,000
Operating budget .....	49,681,120	48,696,057	Frozen .....	471,915	
Statutory amounts .....	4,487,643	4,462,643		10,304,350	9,593,210
	54,168,763	53,158,700	Statutory amounts .....	5,692,690	5,676,686
<b>Total Ministry.....</b>	<b>855,135,524</b>	<b>782,519,805</b>		15,997,040	15,269,896
<b>PARLIAMENT</b>					
<b>The Senate</b>			<b>Canadian Intergovernmental Conference Secretariat</b>		
Vote 1—Program expenditures—			Vote 10—Program expenditures—		
Operating budget .....	33,139,376	32,782,523	Operating budget .....	3,592,661	3,522,137
Grants and contributions .....	342,224	342,224	Frozen .....	8,858	
	33,481,600	33,124,747		3,601,519	3,522,137
Statutory amounts .....	18,689,826	18,689,826	Statutory amounts .....	311,268	311,267
	52,171,426	51,814,573		3,912,787	3,833,404
<b>House of Commons</b>					
Vote 5—Program expenditures—			<b>Canadian Transportation Accident Investigation and Safety Board</b>		
Operating budget .....	163,671,601	160,173,327	Vote 15—Program expenditures—		
Grants and contributions .....	712,400	712,400	Operating budget .....	55,251,234	54,079,669
Less: revenues netted against expenditures .....	1,220,201	1,220,201	Frozen .....	574,668	
	163,163,800	159,665,526		55,825,902	54,079,669
Statutory amounts .....	84,950,624	84,950,624	Statutory amounts .....	3,272,231	3,260,322
	248,114,424	244,616,150		59,098,133	57,339,991
<b>Library of Parliament</b>			<b>Chief Electoral Officer</b>		
Vote 10—Program expenditures—			Vote 20—Program expenditures—		
Operating budget .....	18,346,000	17,014,237	Operating budget .....	2,614,000	2,588,705
Less: revenues netted against expenditures .....	203,000	202,353	Statutory amounts .....	29,400,438	29,400,393
	18,143,000	16,811,884		32,014,438	31,989,098
			<b>Commissioner of Official Languages</b>		
			Vote 25—Program expenditures—		
			Operating budget .....	9,898,130	9,502,413
			Statutory amounts .....	1,448,297	1,448,297
				11,346,427	10,950,710

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Millennium Bureau of Canada</b>			<b>Vote 6c—Real Property Services</b>		
Vote 26a—Operating expenditures—			Revolving Fund .....	1	
Operating budget .....	5,400,000	5,293,194	<b>Vote 7c—Optional Services Revolving</b>		
			Fund .....	1	
Vote 27a—Grants and contributions—			<b>Vote 8c—Government Telecommuni-</b>		
Operating budget .....	12,670,001	12,666,293	cations and Informatics Services		
Frozen .....	26,530,000		Revolving Fund .....	1	
	39,200,001	12,666,293	<b>Vote 9c—Consulting and Audit</b>		
	44,600,001	17,959,487	Revolving Fund .....	1	
<b>National Round Table on the</b>			<b>Vote 11c—Consulting and Audit</b>		
<b>Environment and the Economy</b>			Revolving Fund .....	1	
Vote 30—Program expenditures—			<b>Vote 12c—Consulting and Audit</b>		
Operating budget .....	3,124,509	3,053,182	Revolving Fund .....	1	
Frozen .....	15,000		<b>Vote 13c—Translation Bureau Revolving</b>		
	3,139,509	3,053,182	Fund .....	1	
Statutory amounts .....	253,326	253,326	<b>Statutory amounts .....</b>	<b>1,052,431,057</b>	<b>185,903,231</b>
	3,392,835	3,306,508		2,928,906,188	2,012,623,933
<b>Public Service Staff Relations</b>			<b>CROWN CORPORATIONS</b>		
<b>Board</b>			<b>PROGRAM</b>		
Vote 35—Program expenditures—			<b>Vote 10—Payments to Old Port of</b>		
Operating budget .....	5,340,616	4,876,849	Montreal Corporation Inc.—		
Statutory amounts .....	716,541	716,000	Other operating costs .....	14,197,000	14,197,000
	6,057,157	5,592,849	Frozen .....	400,000	
<b>Security Intelligence Review</b>				14,597,000	14,197,000
<b>Committee</b>			<b>Vote 15—Payments to Queens Quay</b>		
Vote 40—Program expenditures—			West Land Corporation .....	4,500,000	3,500,000
Operating budget .....	1,363,850	1,371,766		19,097,000	17,697,000
Statutory amounts .....	150,000	150,000	<b>Total Department .....</b>	<b>2,948,003,188</b>	<b>2,030,320,933</b>
	1,513,850	1,521,766	<b>Canada Information Office</b>		
<b>The Leadership Network</b>			<b>Vote 35—Program expenditures—</b>		
Vote 46b—Program expenditures—			Operating budget .....	19,181,000	18,407,893
Operating budget .....	7,639,595	5,799,136	Statutory amounts .....	860,000	860,000
Capital .....	1,055,000	754,153		20,041,000	19,267,893
ADM transition and development			<b>Canada Mortgage and Housing</b>		
fund—			<b>Corporation</b>		
Operating budget .....	1,500,000	9,359	<b>Vote 20—Operating expenditures—</b>		
Frozen .....	75,405		Other operating costs .....	1,872,967,000	1,865,469,498
	10,270,000	6,562,648	Frozen .....	60,000,000	
<b>Total Ministry .....</b>	<b>273,099,066</b>	<b>237,382,916</b>		1,932,967,000	1,865,469,498
<b>PUBLIC WORKS AND</b>			<b>Vote 21b—Increase authority to insure</b>		
<b>GOVERNMENT SERVICES</b>			loans .....	1	
<b>Department</b>				1,932,967,001	1,865,469,498
<b>GOVERNMENT SERVICES</b>			<b>Canada Post Corporation</b>		
<b>PROGRAM</b>			<b>Vote 25—Payments to the Canada Post</b>		
Vote 1—Operating expenditures—			Corporation for special purposes .....	14,000,000	14,000,000
Operating budget .....	718,134,892	700,578,846	<b>Total Ministry .....</b>	<b>4,915,011,189</b>	<b>3,929,058,324</b>
Other operating costs .....	1,302,418,568	1,297,537,037	<b>SOLICITOR GENERAL</b>		
Grants and contributions .....	4,014,000	4,014,000	<b>Department</b>		
Less: revenues netted against			<b>Vote 1—Operating expenditures—</b>		
expenditures .....	440,413,282	440,413,282	Operating budget .....	34,355,319	33,501,345
	1,584,154,178	1,561,716,601			
Vote 5—Capital expenditures .....	292,320,946	265,004,101			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Vote 5—Grants and contributions—				
Grants and contributions .....	42,548,000		42,263,203	
Frozen .....	3,179,347			
	45,727,347		42,263,203	
Statutory amounts .....	2,592,309		2,592,309	
<b>Total Department .....</b>	<b>82,674,975</b>		<b>78,356,857</b>	
<b>Canadian Security Intelligence Service</b>				
Vote 10—Program expenditures—				
Operating budget .....	171,139,093		170,249,150	
Statutory amounts .....	43,749		35,243	
	171,182,842		170,284,393	
<b>Correctional Service</b>				
Vote 15—Penitentiary Service and National Parole Service—				
Operating expenditures—				
Operating budget .....	1,004,134,426		994,561,359	
Grants and contributions .....	2,281,649		2,281,649	
Frozen .....	4,453,665			
	1,010,869,740		996,843,008	
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures .....	143,527,001		137,265,481	
Statutory amounts .....	133,615,081		120,404,752	
	1,288,011,822		1,254,513,241	
<b>National Parole Board</b>				
Vote 25—Program expenditures—				
Operating budget .....	22,768,214		22,286,218	
Grants and contributions .....	35,000		23,000	
	22,803,214		22,309,218	
Statutory amounts .....	3,789,050		3,789,050	
	26,592,264		26,098,268	
<b>Office of the Correctional Investigator</b>				
Vote 30—Program expenditures—				
Operating budget .....	1,334,541		1,330,285	
Frozen .....	5,949			
	1,340,490		1,330,285	
Statutory amounts .....	200,000		200,000	
	1,540,490		1,530,285	
<b>Royal Canadian Mounted Police</b>				
Vote 35—Law enforcement—Operating expenditures—				
Operating budget .....	1,665,412,347		1,650,378,927	
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> .....	8,715,168			
Grants and contributions .....	1,390,000		1,207,465	
Less: revenues netted against expenditures .....	764,202,403		760,403,746	
	893,884,776		891,182,646	
Vote 40—Law enforcement—Capital expenditures .....	89,282,542		89,246,764	
Statutory amounts .....	252,182,354		249,450,694	
	1,235,349,672		1,229,880,104	
<b>Royal Canadian Mounted Police External Review Committee</b>				
Vote 45—Program expenditures—				
Operating budget .....	741,247		648,184	
Frozen .....	18,350			
	759,597		648,184	
Statutory amounts .....	62,000		62,000	
	821,597		710,184	
<b>Royal Canadian Mounted Police Public Complaints Commission</b>				
Vote 50—Program expenditures—				
Operating budget .....	4,942,303		4,941,928	
Statutory amounts .....	370,000		370,000	
	5,312,303		5,311,928	
<b>Total Ministry .....</b>	<b>2,811,485,965</b>		<b>2,766,685,260</b>	
<b>TRANSPORT</b>				
<b>Department</b>				
Vote 1—Operating expenditures—				
Operating budget .....	483,568,474		479,829,699	
Frozen .....	119,493			
Less: revenues netted against expenditures .....	343,198,797		343,198,797	
	140,489,170		136,630,902	
Vote 5—Capital expenditures .....	80,304,588		78,516,306	
Vote 10—Grants and contributions .....	357,954,200		320,944,585	
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc. ....	23,711,000		23,711,000	
Vote 20—Payments to Marine Atlantic Inc. ....	29,088,000		29,088,000	
Vote 25—Payments to VIA Rail Canada Inc. ....	200,504,000		200,490,013	
Vote 27b—Authority for Canada Ports Corporation to borrow otherwise than from the Crown pursuant to paragraph 101(b) of the <i>Financial Administration Act</i> .....			1	
Vote 28c—Payment to Canada Ports Corporation for wharf safety rehabilitation at the Port of Quebec .....	10,380,000		10,380,000	
Statutory amounts .....	276,141,058		272,382,450	
<b>Total Department .....</b>	<b>1,118,572,017</b>		<b>1,072,143,256</b>	
<b>Canadian Transportation Agency</b>				
Vote 30—Program expenditures—				
Operating budget .....	19,051,471		18,427,075	
Grants and contributions .....	4,000		4,000	
	19,055,471		18,431,075	
Statutory amounts .....	2,944,831		2,934,125	
	22,000,302		21,365,200	



BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Civil Aviation Tribunal</b>			<b>EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM</b>		
Vote 35—Program expenditures—			Vote 20—Public Service		
Operating budget .....	881,796	812,145	Insurance—		
Statutory amounts .....	101,000	101,000	Other operating costs .....	842,730,000	689,213,403
	982,796	913,145	Grants and contributions .....	244,000	238,147
<b>Total Ministry .....</b>	<b>1,141,555,115</b>	<b>1,094,421,601</b>	Less: revenues netted against expenditures .....	76,011,000	67,312,578
				766,963,000	622,138,972
<b>TREASURY BOARD</b>			Statutory amounts .....	217,373,619	217,373,619
<b>Secretariat</b>				984,336,619	839,512,591
<b>CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM</b>			<b>Total Ministry .....</b>	<b>1,544,780,028</b>	<b>998,482,588</b>
Vote 1—Operating expenditures—					
Operating budget .....	113,422,056	108,392,136	<b>VETERANS AFFAIRS</b>		
International year 2000 preparedness initiatives—			<b>Department</b>		
Operating budget .....	2,338,605	2,338,605	<b>VETERANS AFFAIRS PROGRAM</b>		
Less: revenues netted against expenditures .....	1,461,168	1,461,168	Vote 1—Operating expenditures—		
	114,299,493	109,269,573	Operating budget .....	246,964,850	246,703,413
Vote 2—Grants and contributions—			Other health purchased services—		
Grants and contributions .....	40,229,000	39,905,143	Personnel .....	3,633,646	3,633,646
Frozen .....	4,000,000		Other health purchased services .....	330,005,053	330,005,053
	44,229,000	39,905,143	Frozen .....	720,000	
Statutory amounts .....	9,795,281	9,795,281		581,323,549	580,342,112
	168,323,774	158,969,997	Vote 5—Grants and contributions .....	1,386,937,001	1,377,147,528
			Statutory amounts .....	30,816,044	30,791,341
<b>GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS</b>				1,999,076,594	1,988,280,981
Vote 5—Government contingencies—			<b>VETERANS REVIEW AND APPEAL BOARD PROGRAM</b>		
Frozen .....	385,670,402		Vote 10—Program expenditures—		
Vote 10b—Government-wide initiatives—			Operating budget .....	7,649,450	7,160,073
Government-wide initiatives .....	4,427,367		Statutory amounts .....	1,320,000	1,320,000
Frozen .....	2,021,866			8,969,450	8,480,073
	6,449,233		<b>Total Ministry .....</b>	<b>2,008,046,044</b>	<b>1,996,761,054</b>
	392,119,635		<b>GRAND TOTAL .....</b>	<b>147,399,145,118</b>	<b>144,263,982,215</b>

## Commissions

### General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

#### GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

#### PRIVY COUNCIL

##### Department

Indian Specific Claims Commission .....	184,750	215,111	1,932,782	1,498,598	3,831,241
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This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.

\* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

**Travel and living expenses by commission**

The following statement presents the total travel and living expenses paid to each commission's member..

**TRAVEL AND LIVING EXPENSES BY COMMISSION**

Name of members	1998-99 Expenditures
	\$
<b>PRIVY COUNCIL</b>	
<b>Department</b>	
Indian Specific Claims Commission	
Augustine R (Commissioner) .....	37,485
Bellegarde J D (Co-chairperson) .....	62,153
Corcoran C (Commissioner) .....	57,867
Gill A (Commissioner) .....	12,156
Harper E (Commissioner) .....	12,849
Prentice J E (Co-chairperson) .....	32,601
	<u>215,111</u>

## Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

### EDUCATION COSTS

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	3	12,147		25,821	218	38,186
<b>CANADIAN HERITAGE</b>						
Department .....	11	10,059	5,000	18,915	14,727	48,701
National Archives of Canada .....	4	79,982		1,634	269	81,885
National Library .....	2	10,327	1,037	451		11,815
Public Service Commission .....	3	28,845		5,277	344	34,466
Status of Women Office of the Co-ordinator .....	1			408		408
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	3	56,342		30,598	236	87,176
<b>ENVIRONMENT</b>						
Department .....	2	18,342	431	344		19,117
<b>FISHERIES AND OCEANS</b> .....	10	175,916		101,257	951	278,124
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	3	54,026		5,361		59,387
Canadian International Development Agency .....	10	60,236		14,083		74,319
<b>HEALTH</b>						
Department .....	21	120,381	126,810	136,153		383,344
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	20	19,611	290	11,436	3,401	34,738
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	6	70,929	1,799	6,657	2,078	81,463
<b>INDUSTRY</b>						
Department .....	6	49,749	340	44,592		94,681
Canadian Space Agency .....	6	45,751	5,185	24,313	2,785	78,034
Economic Development Agency of Canada for the Regions of Quebec .....	1	4,458				4,458
Statistics Canada .....	6	42,620	840	33,711	1,995	79,166
Western Economic Diversification .....	18	3,222	73,242			76,464
<b>JUSTICE</b>						
Department .....	5	128,377		11,214	2,069	141,660
Federal Court of Canada .....	1	29,728		4,515		34,243

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
NATIONAL DEFENCE .....	7	142,496	10,333	3,229	708	156,766
NATIONAL REVENUE .....	6	133,768				133,768
NATURAL RESOURCES						
National Energy Board .....	2	17,991		1,954		19,945
PARLIAMENT						
House of Commons .....	2	23,073				23,073
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department .....	4	61,979	1,224	62,500		125,703
SOLICITOR GENERAL						
Correctional Service .....	32	389,152	798	41,950	237	432,137
National Parole Board .....	1	14,046		1,967		16,013
Royal Canadian Mounted Police .....	1	43,054	450	1,500	500	45,504
TRANSPORT						
Department .....	17	6,600		63,640		70,240
VETERANS AFFAIRS .....	2	18,659		906	146	19,711
Total .....	216	1,871,866	227,779	654,386	30,664	2,784,695

<sup>(1)</sup> Includes allowances in lieu of pay.

<sup>(2)</sup> Includes book allowances.



## Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

## RETURN ON INVESTMENTS

	Amount realized in 1998-99 <sup>(1)</sup>		Amount realized in 1998-99 <sup>(1)</sup>
	\$		\$
<b>CONSOLIDATED ACCOUNTS—</b>		<b>Saint John Port Corporation—</b>	
Atomic Energy of Canada Limited .....	482,170	Dividends .....	92,458
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		St. John's Port Corporation—	
Interest on bank deposits .....	380,383,887	Dividends .....	5,171
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		St. Lawrence Seaway Authority, The—	
International reserves held in the Exchange Fund		Other .....	1,261,569
Account—			1,778,774,851
Transfer of profit .....	1,656,398,537	<b>Total enterprise Crown corporations .....</b>	<b>2,523,915,414</b>
International Monetary Fund—Subscriptions—		<b>Joint and mixed enterprises—</b>	
Transfer of profit .....	80,416,005	Petro-Canada Limited—	
<b>Total foreign exchange accounts .....</b>	<b>1,736,814,542</b>	Dividends .....	19,756,042
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		<b>National governments including developing</b>	
<b>Enterprise Crown corporations—</b>		<b>countries—</b>	
Business Development Bank of Canada—		Development of export trade (loans administered by the	
Dividends .....	6,010,000	Export Development Corporation)—Foreign Affairs	
Canada Deposit Insurance Corporation .....	15,161,444	and International Trade .....	128,601,277
Canada Mortgage and Housing Corporation .....	591,365,461	Developing countries—Foreign Affairs and	
Farm Credit Corporation .....	132,226,344	International Trade—Canadian International	
Farm syndicates loan fund .....	377,314	Development Agency—International develop-	
	745,140,563	ment assistance .....	2,657,563
<b>Other—</b>		Jamaica—Finance .....	3,280,662
Bank of Canada—		Thailand Financial Assistance Loan—Finance .....	16,180,711
Transfer of profit .....	1,703,840,735	United Kingdom—Finance—United Kingdom Financial	
Canada Lands Company Limited—		Agreement Act, 1946 .....	2,175,436
Dividends .....	46,750,000	Deferred interest .....	4,229,777
Canada Ports Corporation—		<b>Total national governments including developing</b>	
Interest .....	\$ 18,052	<b>countries .....</b>	<b>157,125,426</b>
Dividends .....	990,476	<b>International organizations—</b>	
	1,008,528	International Monetary Fund—	
Interport Loan Fund—		Enhanced Structural Adjustment Facility .....	39,480,717
Transfer of profit .....	2,918,200	<b>Provincial and territorial governments—</b>	
Canada Post Corporation—		<b>NEWFOUNDLAND—</b>	
Interest .....	\$ 3,882,000	<b>Finance—</b>	
Dividends .....	12,000,000	Municipal Development and Loan	
	15,882,000	Board .....	103,233
Canadian Dairy Commission .....	2,671,459	<b>Industry—</b>	
Cape Breton Development Corporation .....	58,461	Atlantic Development Board carry-over	
Halifax Port Corporation—		projects .....	36,916
Dividends .....	551,360	Atlantic Provinces Power Development	
Montreal Port Corporation—		Act .....	3,411,173
Interest .....	\$ 140,112		3,551,322
Dividends .....	3,564,061	<b>NOVA SCOTIA—</b>	
	3,704,173	<b>Finance—</b>	
Prince Rupert Port Corporation—		Municipal Development and Loan	
Dividends .....	30,383	Board .....	9,993
Royal Canadian Mint .....	354		

## RETURN ON INVESTMENTS—Continued

	Amount realized in 1998-99 <sup>(1)</sup>		Amount realized in 1998-99 <sup>(1)</sup>
	\$		\$
<b>Industry—</b>		<b>Industry—</b>	
Atlantic Development Board carry-over projects .....	92,688	Western Economic Diversification— Special areas and highways agreement .....	12,315 49,673
Atlantic Canada Opportunities Agency— Special areas and highways agreement .....	173,572 276,253		
<b>PRINCE EDWARD ISLAND—</b>		<b>BRITISH COLUMBIA—</b>	
<b>Finance—</b>		<b>Finance—</b>	
Municipal Development and Loan Board .....	25,684 3,729	Municipal Development and Loan Board .....	35,014
<b>Industry—</b>		<b>YUKON TERRITORY—</b>	
Atlantic Canada Opportunities Agency— Comprehensive development plan agreement .....	403,196 432,609	Indian Affairs and Northern Development— Government of the Yukon Territory .....	31,124
		Total provincial and territorial governments .....	6,959,541
<b>NEW BRUNSWICK—</b>		<b>Other loans, investments and advances—</b>	
<b>Finance—</b>		Loans and accountable advances—	
Municipal Development and Loan Board .....	80,059	Foreign Affairs and International Trade— Personnel posted abroad .....	980,040
<b>Industry—</b>		<b>Other—</b>	
Atlantic Provinces Power Development Act .....	1,123,856	Agriculture and Agri-Food— Construction of multi-purpose exhibition buildings .....	832,344
Atlantic Canada Opportunities Agency— Special areas and highways agreement .....	310,279 1,514,194	Citizenship and Immigration— Transportation and assistance loans .....	558,301
		<b>Finance—</b>	
<b>QUEBEC—</b>		Ottawa Civil Service Recreational Association .....	3,945
<b>Finance—</b>		Indian Affairs and Northern Development— Inuit loan fund .....	12,108
Federal-provincial fiscal arrangements .....	58,944	Indian economic development fund .....	804,017
Municipal Development and Loan Board .....	900,015 958,959	Council for Yukon Indians .....	169,450
		Native claimants .....	3,152,156
<b>ONTARIO—</b>		Yukon Energy Corporation .....	847,597
<b>Finance—</b>		National Defence— Canadian Forces housing projects .....	28,215
Municipal Development and Loan Board .....	280	Transport— Hamilton harbour commissioners .....	4,641
<b>MANITOBA—</b>		St Lawrence Seaway Management Corporation .....	51,782
<b>Finance—</b>		Veterans Affairs— Veterans' Land Act Fund— Advances .....	208,862 6,673,418
Municipal Development and Loan Board .....	5,239		
		Total other loans, investments and advances .....	7,653,458
<b>SASKATCHEWAN—</b>		<b>Total loans, investments and advances .....</b>	<b>2,754,890,598</b>
Agriculture and Agri-Food— Agricultural service centres .....	102,798		
<b>Finance—</b>		<b>OTHER ACCOUNTS—</b>	
Municipal Development and Loan Board .....	2,076 104,874	Agriculture and Agri-Food— Interest on sale of irrigated land .....	5,228
		Canadian Heritage— Canadian Heritage Revolving Funds .....	226,999
<b>ALBERTA—</b>		Foreign Affairs and International Trade— Interest on mission bank accounts .....	207,472
<b>Finance—</b>		Passport Office Revolving Fund .....	3,433
Municipal Development and Loan Board .....	37,358		

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1998-99 <sup>(1)</sup>		Amount realized in 1998-99 <sup>(1)</sup>
	\$		\$
Indian Affairs and Northern Development—		Royal Canadian Mounted Police—	
Indian housing assistance fund—In-reserve housing—		Loans and advances to persons posted	
Interest on guaranteed loans .....	39,526	abroad—	
Farm Credit Corporation .....	14,579	Interest .....	\$ 6,103
Esso Ltd.—Norman Wells Project profits .....	11,725,774	Transfer of profit .....	42,422
Stoney Band perpetual loan .....	23,377		
Industry—			48,525
General development agreement—Other dividends .....	8,750	<b>Total other accounts .....</b>	<b>16,369,744</b>
National Defence—		<b>TOTAL RETURN ON INVESTMENTS .....</b>	<b>4,888,940,941</b>
Interest on loans to employees posted abroad .....	525,483		
Interest earned from funds on deposit with			
suppliers .....	20,000		
Public Works and Government Services—		<b>Summary—</b>	
Public Works and Government Services Revolving		Interest .....	1,342,578,998
Funds .....	1,130,498	Transfer of profits .....	3,455,341,673
Government Telecommunications and Informatics		Dividends .....	89,758,701
Services Revolving Fund .....	1,021,000	Other .....	1,261,569
Solicitor General—		<b>Total .....</b>	<b>4,888,940,941</b>
Correctional Service—CORCAN Revolving Fund .....	1,369,100		

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 1998-99";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>FINANCE</b>		
Minister—			Minister—		
The Hon. L. Vancilief .....	1	109,799	The Hon. P. Martin .....	1	38,888
Secretary of State (Agriculture and Agri-Food, Fisheries and Oceans)—			Secretary of State (International Financial Institutions)—		
The Hon. G. Normand .....	1	68,292 <sup>(1)</sup>	The Hon. J. Peterson .....	1	33,112
Parliamentary Secretaries—			Parliamentary Secretary—		
J. Harvard .....	1	6,191	T. Valeri .....	1	1,158
J. McGuire .....	1	19,036			
<b>CANADIAN HERITAGE</b>			<b>FISHERIES AND OCEANS</b>		
Minister—			Minister—		
The Hon. S. Copps .....	1	116,939	The Hon. D. Anderson .....	1	45,067
Secretary of State (Multiculturalism)—			Parliamentary Secretary—		
The Hon. H. Fry .....	1	12,070	W. Easter .....	1	899
Secretary of State (Status of Women)—					
The Hon. H. Fry .....	1	17,000	<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Secretary of State (Parks)—			Minister of Foreign Affairs—		
The Hon. A. Mitchell .....	1	26,888	The Hon. L. Axworthy .....	1	37,560
Parliamentary Secretaries—			Minister of International Trade—		
J. Godfrey .....	1	480	The Hon. S. Marchi .....	1	31,538
M. Bélanger .....	1	6,971	Minister of International Cooperation and Minister responsible for Francophonie—		
<b>CITIZENSHIP AND IMMIGRATION</b>			The Hon. D. Marleau .....	15	79,926
Minister—			Secretary of State (Latin America and Africa)—		
The Hon. L. Robillard .....	1	88,069	The Hon. D. Kilgour .....	1	42,481
Parliamentary Secretary—			Secretary of State (Asia and Pacific)—		
A. Telegdi .....	1	4,269	The Hon. R. Chan .....	1	25,774
<b>ENVIRONMENT</b>			Parliamentary Secretaries—		
Minister—			J. Reed .....	1	7,937
The Hon. C. Stewart .....	1	75,558	C. Bradshaw .....	15	7,760
Parliamentary Secretaries—			<b>HEALTH</b>		
K. Kraft Sloan .....	1	5,028	Minister—		
P. Torsney .....	1	1,654	The Hon. A. Rock .....	1	44,556
			Parliamentary Secretary—		
			E. Caplan .....	1	9,375

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —Concluded

	Vote	Amount		Vote	Amount
		\$			\$
<b>HUMAN RESOURCES DEVELOPMENT</b>			<b>NATURAL RESOURCES</b>		
Minister of Human Resources Development—			Minister—		
The Hon. P. S. Pettigrew .....	1	61,622	The Hon. R. E. Goodale .....	1	78,377
Ministers of Labour—			Minister responsible for the Canadian Wheat Board—		
The Hon. L. MacAulay .....	1	19,261	The Hon. R. E. Goodale .....	1	2,102
The Hon. C. Bradshaw .....	1	2,734	Parliamentary Secretary—		
Secretary of State (Children and Youth)—			G. Byrne .....	1	6,332
The Hon. E. Blondin-Andrew .....	1	70,292	<b>PRIVY COUNCIL</b>		
Parliamentary Secretaries—			Prime Minister—		
R. D. Nault .....	1	6,102	The Right Hon. J. Chretien .....	1	11,371
B. Brown .....	1	5,719	Deputy Prime Minister—		
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			The Hon. H. Gray .....	1	32,599
Minister—			President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
The Hon. J. Stewart .....	1	86,236	The Hon. S. Dion .....	1	55,318
Parliamentary Secretary—			Leader of the Government in the Senate—		
D. Ifody .....	1	11,322	The Hon. A. Graham .....	1	61,818
<b>INDUSTRY</b>			Leader of the Government in the House of Commons—		
Minister—			The Hon. D. Boudria .....	1	50,799
The Hon. J. Manley .....	1	106,884	Parliamentary Secretaries—		
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—			P. DeVillers .....	1	3,431
The Hon. M. Cauchon .....	55	27,482	G. Knutson .....	1	533
Secretary of State (Science, Research and Development)—			<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		
The Hon. R. J. Duhamel .....	1	46,824	Minister—		
Secretary of State (Western Economic Diversification)—			The Hon. A. Gagliano .....	15	18,593
The Hon. R. J. Duhamel .....	1	6,572	<b>SOLICITOR GENERAL</b>		
Parliamentary Secretary—			Solicitors General of Canada—		
W. Lastewka .....	1	9,104	The Hon. A. Scott .....	1	45,232
<b>JUSTICE</b>			The Hon. L. MacAulay .....	1	12,042
Minister and Attorney General of Canada—			Parliamentary Secretary—		
The Hon. A. McLellan .....	1	47,720	J. Saada .....	1	3,286
Parliamentary Secretary—			<b>TRANSPORT</b>		
E. Bakopanos .....	1	2,786	Minister—		
<b>NATIONAL DEFENCE</b>			The Hon. D. Collette .....	1	79,387
Minister—			Parliamentary Secretary—		
The Hon. A. Eggleton .....	1	48,784	S. Dromisky .....	1	3,340
Parliamentary Secretaries—			<b>TREASURY BOARD</b>		
R. Bertrand .....	1	178	President of the Treasury Board and Minister responsible for Infrastructure—		
J. Richardson .....	1	853	The Hon. M. Massé .....	1	10,347
<b>NATIONAL REVENUE</b>			<b>VETERANS AFFAIRS</b>		
Minister—			Minister—		
The Hon. H. S. Dhaliwal .....	1	30,377	The Hon. F. J. Mifflin .....	1	59,140
Parliamentary Secretaries—			Parliamentary Secretary—		
S. Barnes .....	1	164	B. Wood .....	1	1,709
E. Phinney .....	1	8,560			

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State, The Hon. G. Normand, include those of the Secretary of State (Fisheries and Oceans).



# SECTION 13

**1998-99**

***PUBLIC ACCOUNTS OF CANADA***

## **Other Miscellaneous Information**

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## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN) Ministerial Meeting .....	42,336
Caribbean and Latin America 22 <sup>nd</sup> Annual Conference .....	11,016
Circular North Ministers of Education .....	8,243
Commonwealth Ministers Action Group Meeting .....	4,701
Conference of Ministers of Education of la Francophonie (CONFEMEN) .....	5,829
Conference of Ministers of la Francophonie .....	116,610
Conference of Ministers responsible for la Francophonie (CONFEMER) .....	3,898
Conference of Spouses of Heads of State and Government of the Americas .....	116,218
Conference of Youth and Sports Ministers of la Francophonie (CONFESJES) .....	32,828
Governor General's Visit to Côte D'Ivoire, Tanzania, Mali and Morocco .....	761,721
Governor General's Visit to India and Pakistan .....	122,619
International Criminal Court Diplomatic Conference .....	84,016
Funeral of King Hussein .....	98,505
NAC, EAPC, PJC and NUC Ministerial Meetings .....	23,299
NAM Summit .....	38,256
NATO Ministerial Meetings .....	7,966
Organization of American States General Assembly .....	47,441
OECD, QUAD and NAFTA Ministerial Meetings .....	75,195
Prime Minister's Visit to Havana .....	146,200
Prime Minister's Visit to London, Birmingham (G8), Slovenia, Bosnia-Herzegovina and Italy .....	1,949,919
Prime Minister's Visit to Nassau (Caricom) and Santiago (Summit of the America) .....	824,528
Prime Minister's Visit to Singapore, Kuala Lumpur (APEC), Beijing and Lanzhou .....	1,466,310
Prime Minister's Visit to Warsaw, Bonn, Kiev and Davos (World Economic Forum) .....	1,684,905
South Pacific Forum .....	20,063
Start-up Costs and Advance Team Visits for Prime Minister's April, 1999, Visit to Mexico, Nicaragua and Honduras .....	178,249
Start-up Costs and Advance Team Visits for Prime Minister's April, 1999, Visit to Washington (NATO Summit) .....	58,384
Start-up Costs and Advance Team Visits for Prime Minister's June, 1999, Visit to Belfast, Dublin, Vienna, Bonn (Canada-EU), Köln (G8) and Skopje .....	397,462
UNESCO General Conference .....	29,874
UN Economic and Social Council .....	7,927
UN General Assembly Special Session on the World Drug Problem .....	7,595
United Nations Commission on Human Rights 54 <sup>th</sup> Session .....	71,357
United Nations Commission on Human Rights 55 <sup>th</sup> Session .....	47,508
United Nations General Assembly .....	514,412
World Trade Organization Ministerial Conference .....	57,089
Miscellaneous conferences and meetings .....	11,959
Total .....	9,074,438

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Association of South East Asian Nations (ASEAN)</i>		Other	
<i>Ministerial Meeting</i> .....	37,799	Frank J. Paquet G.	
Member of the House of Commons		<i>Governor General's Visit to Côte D'Ivoire,</i>	
Axworthy Hon L.		<i>Tanzania, Mali and Morocco</i> .....	532,937
Foreign Affairs and International Trade		Governor General	
Baillargeon D, Browne C.A.M, Donaghy J,		LeBlanc Rt Hon R.	
Hickey D, Johnstone V,		Members of the House of Commons	
Stevenson B, Taylor S.		Bellehumeur M, Carroll K, Martin P, Matthews B,	
<i>Caribbean and Latin America 22<sup>nd</sup></i>		Obhrai D.	
<i>Annual Conference</i> .....	10,565	Members of the Senate	
Members of the House of Commons		Comeau Hon G.J, Corbin Hon E.G.	
Marchi Hon S, Penson C, Sauvageau B.		Canadian International Development Agency	
Foreign Affairs and International Trade		Hunt P.	
Lessard M, Veysey G.		Foreign Affairs and International Trade	
<i>Circular North Ministers of</i>		Bastien C, Beauchamp R, Cousineau P, Dubeau G,	
<i>Education</i> .....	8,243	Dudoit A, Filion F, Guillot H, Joubarne L, Lawrence R,	
Provincial and territorial governments		Lebel J, Marchand D, Markel R, Martel A,	
Moorcroft Hon L.		Meness-Larocque K, Racine A, Scrimshaw S.D.	
<i>Commonwealth Ministers Action</i>		Government House	
<i>Group Meeting</i> .....	3,989	Baker J, Bouchard S, Boucher J, Chevrier Y, Cook Dr. T,	
Member of the House of Commons		Coulombe C, Coutre M, Dubois J, Gough J, Jolivet G,	
Axworthy Hon L.		LaRoque J, Lortie L, Menzies G, Perterson L, Priestman C,	
Foreign Affairs and International Trade		St-Laurent B, Steals M, Turgeon J.	
Brown D, Johnstone V.		Parliamentary Exchange and Protocol Directorate	
<i>Conference of Ministers of Education</i>		Rody E.	
<i>of la Francophonie (CONFEMEN)</i> .....	4,236	Other	
Member of the Senate		Boudreau L, Benoit J-M, Bertin A, Bonin N,	
Bacon Hon L.		Brown G, Carroll A, Carrier R, Falardeau-Ramsay M,	
Canadian International Development Agency		Ferera L, Fraser Col D, Labri M, LeChêne G,	
Desmarais M.		Pétillon Y, Riberty N, Tanaka J, Taylor B,	
Foreign Affairs and International Trade		Véronneau P, Viens P.	
Granger P.		<i>Governor General's Visit to India</i>	
<i>Conference of Ministers of la</i>		<i>and Pakistan</i> .....	87,809
<i>Francophonie</i> .....	102,037	Governor General	
Members of the House of Commons		LeBlanc Rt Hon R.	
Marleau Hon D, St-Jacques D, Vantour A.		Members of the House of Commons	
Canadian International Development Agency		Chan Hon R, Dhaliwal Hon H, Ménard R,	
Desmarais M, Ouellette A.		Obhrai D, Riis N.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Cousineau M, Fortin J, Guenette R, Laprade S,		Beauchamp R, Beauchemin A, Brophy T,	
Lessard G-M, Lessard N, Paris F, Racine A, Roy I.		Cain L, Caldwell D, Colette L, Cooter C,	
<i>Conference of Ministers responsible for</i>		Davison J, Florida P, Forest J, Giroux F,	
<i>la Francophonie (CONFEMER)</i> .....	3,898	Hallman D, Kern D, Landeryou M, Latour C,	
Canadian International Development Agency		Lavigne J, Lebel J, Leduc R, Nigl J, Randall S,	
Desmarais M.		Summers D, Vary A, Walker P, Waterfall D,	
Foreign Affairs and International Trade		Weatherbee B, Whitcomb E, Winter R.	
Granger P.		Government House	
<i>Conference of Spouses of Heads of State</i>		Baker J, Bédard S, Burke S, Chevrier Y,	
<i>and Government of the Americas</i> .....	88,349	Cook Dr T, Coulombe C, Dubé E,	
Head of Delegation		Dymond B, Gough J, Higgins K, Jolivet G,	
Chrétien Mrs A.		LaRoque J, Lortie L, Menzies G, St-Laurent B.	
Foreign Affairs and International Trade		National Revenue	
Bédard S, Joly J, Racine A.		Barluk M, Kurl A, Lefebvre D, Schmidt G.	
Prime Minister's Office/Privy Council Office		Parliamentary Exchanges and Protocol Directorate	
Chrétien C, Hosek C, Malone N, Mongeon J,		Kingston E.	
Mulholland Eli, Pariost P.		Other	
Royal Canadian Mounted Police		Boucher R, Clarkson A, Crowston W,	
April C, Beaudoin R, Brazeau J-P, Crockett A,		Dhalla Dr N, Harmston R, Kothari R,	
L'Heureux D, Proulx P.		Ladhani N, Oppal Hon W, Rajput A,	
<i>Conference of Youth and Sports Ministers of</i>		Ralston Saul J, Singh G, Vassanji M.	
<i>la Francophonie (CONFESIES)</i> .....	31,699	<i>International Criminal Court Diplomatic</i>	
Canadian International Development Agency		<i>Conference</i> .....	78,159
Desmarais M.		Member of the House of Commons	
Foreign Affairs and International Trade		Axworthy Hon L.	
Granger P.			

## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade		Deschambault D, Dona C, Donolo P,	
Holmes J, Kessel A, Kirsch P, Laurin G,		Faubert M, Foders R, Galarneau S,	
Robinson D, St. John G.		Goldenberg E, Hartley B, Hosek C,	
Justice		Laurin A, Legros G, Malone N, Pelletier J,	
Piragoff D, Prost K.		Pilon T, Read C, Séguin B, Smith P,	
National Defence		Sparkes P.	
McAlea D.		Public Works and Government Services	
Non-governmental organizations		Daguerre C, Sandoz E.	
Matas D, Oosterveld V.		Royal Canadian Mounted Police	
<i>Funeral of King Hussein</i> .....	92,954	Jeffery, R.	
Members of the House of Commons		<i>Prime Minister's Visit to London,</i>	
Axworthy Hon L, Charbonneau Y, Harb M,		<i>Birmingham (G8), Slovenia, Bosnia-</i>	
Hill G, Sauvageau B.		<i>Herzegovina and Italy</i> .....	1,447,635
Foreign Affairs and International Trade		Members of the House of Commons	
Brown D, Johnstone V.		Axworthy Hon L, Bevilacqua M, Chrétien Rt Hon J,	
Prime Minister's Office/Privy Council Office		Comuzzi J, Discepolo N, Fontana J, Gagliano Hon A,	
Angelakos C, Seguin B, Wilson T.		Guarnieri A, Ianno T, Marchi Hon S, Minna M,	
<i>NAC, EAPC, PJC and NUC Ministerial</i>		Pillitteri G, Provenzano C, Redman K, Rock Hon A,	
<i>Meetings</i> .....	23,299	Valeri T, Volpe J.	
Members of the House of Commons		Member of the Senate	
Axworthy Hon L, Laurin R.		Ferretti-Barth Hon M.	
Foreign Affairs and International Trade		Finance	
Brown D, Hulan H, Johnstone V.		Dehler A.	
<i>NAM Summit</i> .....	38,256	Health	
Member of the House of Commons		Reporter C.	
Kilgour Hon D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Abbott D, Alexander C, Alder S, Barban G,	
Lobo M.		Barret D, Beauchamp R, Bilodeau A, Bilodeau J,	
<i>NATO Ministerial</i>		Blay G, Blocksidge T, Boulet D, Boverly J, Brown D,	
<i>Meetings</i> .....	7,020	Bucalossi P, Buck K, Byzewski M, Campbell D,	
Member of the House of Commons		Carpenter D, Cartwright S, Chapman J, Chapman P,	
Axworthy Hon L.		Clarke S, Clarke W, Comeau C, Cuggia E,	
Foreign Affairs and International Trade		Delouya A, Dubeau G, Egyed P, Etzinger B,	
Hickey D, Johnstone V, Labrie M, Sorensen D,		Evangelista T, Fortin L, Fried J, Galpin A,	
Stevens D.		Généreux S, Gervais-Vidicaire M, Gill D,	
<i>Organization of American States</i>		Gilmour W, Glasgow L, Gompf J, Heinbecker P,	
<i>General Assembly</i> .....	35,298	Hepburn L, Irwin R, Jobin S, Jones A, Kalisch N,	
Members of the House of Commons		Klug D, Johnstone V, Kadas R, Kee J, Kern M,	
Axworthy Hon L, Mills B.		Koop B, Landry G, Langlois P, Larue S, Laurin G,	
Foreign Affairs and International Trade		Lebel J, Leduc C, Lessard M, Licari G, Loignon R,	
Boehm P, Brock M, Brown D, Dupuis L,		MacKay-Dietrich N, MacLaren R, Mari G, McEwen W,	
Durand P, Hickey D, Johnstone V,		McKechine M, McRae R, Mongrain N, Moore R,	
Robinson N, Schemmer D, Siqueira S,		Navarra C, Parent M, Parkyn H, Penna M-H, Piche D,	
Stevenson B, Wielgosz R.		Phillips K, Ransom K, Rioux G, Ruffini A, Séguin D,	
<i>OECD, QUAD and NAFTA Ministerial</i>		Simard L, Skerkowski W, Strussione P, Swartman L,	
<i>Meetings</i> .....	60,935	Tansky M, Tetu R, Thomsen L, Vecchiarelli P,	
Members of the House of Commons		Vincenzi S, Wall C, Winchester C, Wright J.	
Marchi Hon S, Thompson G.		National Defence	
Finance		Bissonnette M, Boone W, Bosse D, Bouchard L,	
Collins-Williams T.		Cloutier O, Daigneault F, Houde G, Lamy L,	
Foreign Affairs and International Trade		Landry C, Laponsée D, Mandigo A, McMullin J,	
Blake S, Cépédes E, Douglas R, Dymond B,		Mulvihill J, Purdy D, Rouleau Dr C, Sherret R,	
Fried J, Gero J, Lessard M, Mc Niven A,		Stewart R, Trudel R, Valentic D, Watkins S.	
Paquette J, Thomson C.		Prime Minister's Office/Privy Council Office	
Other		Angelakos C, Bartleman J, Benson I, Bergeron M,	
Valaskakis K.		Bertrand J, Bilodeau J-F, Bondar M, Boyer C,	
<i>Prime Minister's Visit to Havana</i> .....	84,279	Brooman K, Cameron D, Carisse J-M, Chrétien C,	
Member of the House of Commons		Cober D, Deschambault D, Dona C, Donolo P,	
Chrétien Rt Hon J.		Faubert M, Garceau P, Hartley B, Hosek C,	
Foreign Affairs and International Trade		Irwin Hon R, Lang J, Larocque D, Laurin A,	
Kergin M, Lebel J, Portelance R.		Legros G, Malone N, Markle L, Mongeon J,	
National Defence		Pancott L, Pelletier J, Pilon T, Prusakowski T,	
Gauthier A, Middleton S, Rouleau Dr C,		Read C, Robillard L, Saraiva T, Schryburt C,	
Suebing P.		Schryburt M, Séguin B, Sparkes P, Wilson T,	
Prime Minister's Office/Privy Council Office		Young T.	
Angelakos C, Bartleman J, Benson I,			
Bertrand J, Bilodeau J-F, Carisse J-M,			



## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Public Works and Government Services		Edmonds K, Faubert M, Galarneau S, Goldenberg E,	
Barone M, Izzo J, Kiriloff N, Kondo-Blum M,		Hartley B, Kergin M, Larocque D, Laham M, Laurin A,	
Martiliani I, Rossi C, Wackid R.		Legros G, Malone N, Pilon T, Prusakowski T, Read C,	
<i>Prime Minister's Visit to Nassau (Caricom)</i>		Robillard L, Saraiva T, Séguin B, Simpson A, Sparks P,	
<i>and Santiago (Summit of the America)</i> .....	601,941	Wilson T.	
Members of the House of Commons		Public Works and Government Services	
Axworthy Hon L, Chrétien Rt Hon J, Marchi Hon S.		Chang J, Duval J, Kiriloff N, Kondo M, Ryu C.H,	
Foreign Affairs and International Trade		Sandoz M.E, Shao W.	
Anderson M, Bishop D, Boehm P, Brown D,		Other	
Chomyn S, Durand P, Dubeau G, Dunn J,		McDowell R.	
Francoeur N, Genereux S, Hanna J, Herran-Lima J,		<i>Prime Minister's Visit to Warsaw, Bonn,</i>	
Johnstone V, Kergin M, Lebel J, Lemieux P,		<i>Kiev and Davos (World Economic Forum)</i> .....	1,152,371
Lessard M, Little J, Meness-Larocque K,		Members of the House of Commons	
Munroe D, Pappas C, Pigeon L, Renault N,		Chrétien Rt Hon J, Dromisky S, Finestone Hon S,	
Robinson N, Rousseau H, Schemmer D, Steveson B,		Keyes S, Lastewka W, Marchi Hon S, Parrish C,	
Stewart G, Swartman L, Valle C, Veysey G.		Sekora L.	
National Defence		Foreign Affairs and International Trade	
Bridger S, Clément R, Coderre D, Ridler R,		Beauchamp R, Bellière N, Benson I, Bogdan A,	
Rouleau Dr C, Short K, Trudel R.		Boss P, Campbell D, Dubeau G, Ferreira W,	
Prime Minister's Office/Privy Council Office		Grenier D, Hepburn L, Kern M, Kleniewski J,	
Angelakos C, Bartleman J, Benson I, Bilodeau J-F,		Larabie C, Lemieux P, Lessard M, McDonald L,	
Boyer C, Brooman K, Carisse J-M, Deschambault D,		Miron C, Noble J, Renault N, Sauvé M,	
Donolo P, Galarneau S, Hartley B, Larocque D,		Schwartzburg J, Swartman L, Tubajiki W,	
Legros G, Malone N, Markle L, McLelland C,		Wright J.	
Mongeon L, Parisot P, Pelletier J, Pilon T, Pancott L,		National Defence	
Prusakowski T, Read C, Wilson T, Saraiva T, Séguin B,		Budgell A, Davies R, Isabelle A, Landry C,	
Sparkes P, Young T.		McKee W, Morton J, Pradier J, Rowe S, St.Jean,	
Public Works and Government Services		Strynadka A.W, Taillon Wand Wiggins P,	
Daguerre C, Etcheverry G, Kuriansky D, Sandoz M-E,		Vankoughnett G.	
Stevens M.		Prime Minister's Office/Privy Council Office	
Other		Angelakos C, Bergeron M, Bertrand J, Bilodeau J-F,	
Anderson R, Dent C, Free S.		Boorman K, Boyer C, Cameron D, Carisse J-M,	
<i>Prime Minister's Visit to Singapore, Kuala</i>		Chrétien C, Cober D, Deschambault D, Dona C,	
<i>Lumpur (APEC), Beijing and Lanzhou</i> .....	1,046,347	Donolo P, Downe P, Edmonds K, Faubert M,	
Members of the House of Commons		Graceau P, Hartley B, Hosek C, Kergin M, Lang J,	
Axworthy Hon L, Chan Hon R, Chrétien Rt Hon J,		Larocque D, Laurin A, Legros G, MacIntyre C,	
Leung S, Marchi Hon S.		Malone N, Mongeon J, Pelletier J, Pilon T,	
Canadian International Development Agency		Prusakowski T, Read C, Robillard L, Saraiva T,	
Labelle H.		Schryburt C, Séguin B, Sparkes P, Wilson T, Young T.	
Foreign Affairs and International Trade		Public Works and Government Services	
Balloch H, Beauchamp R, Bentley J, Benson I,		Bertone L, Gravel R, Kiriloff N, Loutsenko I, Romer A,	
Blackmore M, Bogdan J, Brown D, Caron J,		Shevchenko M.I, Shevchenko V.C. Sudgen D,	
Curiak D, Collette M, Conley M, Couturier A,		Szadurski W, Tatjana P, Vogt B.	
Cumming T, Dubé N, Dubeau G, Dunn J,		Provincial and territorial governments	
Evangelista T, Foo R, Gauthier D, Glasgow L,		Binns Hon P.	
Grover B, Hepburn L, Humphrey H, Huber M,		Other	
Insley J, James L, Johnstone V, Kern Tee S,		Dimant F, Ronen M, Ronen M, Silverstone J.	
Kitikone P, Lau P, Laughlin E, Lavergne S,		<i>South Pacific Forum</i> .....	20,063
Lavigne J, Leblanc A, Lemieux P, Lessard M,		Member of the House of Commons	
MacLeran R, Montgomery R, Morrison J, Mulder R,		Chan Hon L.	
Munroe D, Normandin H.P, Pappas A, Phillips K,		Foreign Affairs and International Trade	
Renault N, Saravanan G, Sproule D, Stevenson B,		Groulx F.	
St-Onge M, Taylor S, Thomson S, Williams S,		<i>Start-up Costs and Advance Team Visits</i>	
Yang G.		<i>for Prime Minister's April, 1999, Visit to</i>	
National Defence		<i>Mexico, Nicaragua and Honduras</i> .....	167,298
Balkham D, Beauchamp S, Champman J,		Foreign Affairs and International Trade	
Gignac N, Henderson D, Leduc N, O'Neil S,		Beauchamp R, Foster G, Hepburn L, Kern M,	
Rouleau Dr C, Spence T, Snider D, Walker R,		Lemieux P, Martel M, Morissette J,	
Veilleux D, Zacharchuk G.		Niedoba N, Thibault D.	
Prime Minister's Office/Privy Council Office		Prime Minister's Office/Privy Council Office	
Angelakos C, Bilodeau J-F, Bird S, Boyer C,		Boyer C, Chrétien C, Edwards K, Faubert M,	
Brooman K, Cameron D, Carisse J-M, Chrétien C,		MacIntyre J, Mongeon J, Prusakowski T,	
D'Angelo K, Deschambault D, Dona C, Donolo P,		Séguin B, Sparkes P, Wilson T.	



## Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>Start-up Costs and Advance Team</i>		<i>United Nations Commission on</i>	
<i>Visits for Prime Minister's</i>		<i>Human Rights 54<sup>th</sup> Session</i> .....	45,231
<i>April, 1999, Visit to Washington</i>		Members of the House of Commons	
<i>(NATO Summit)</i> .....	50,090	Axworthy Hon L, Bachand C, Beaumier C,	
Foreign Affairs and International Trade		Robinson S.	
Hepburn L, Lemieux P, Poupart I.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Brown D, Buchan G, Chatsis D, Dion A,	
Chrétien C, Edmonds K, Faubert M, Lemay S,		Fournier R, Hoskins E, Hynes R, Johnstone V,	
McIntyre J, Mulholland E, Sparkes P.		Lawrence R, Lord W, McVey D, Mlacak K,	
<i>Start-up Costs and Advance Team Visits</i>		Niedoba N, Siminowski C, Théberge N.	
<i>for Prime Minister's June, 1999, Visit to</i>		<i>United Nations Commission on</i>	
<i>Belfast, Dublin, Vienna, Bonn (Canada-EU),</i>		<i>Human Rights 55<sup>th</sup> Session</i> .....	40,400
<i>Köln (G8) and Skopje<sup>(1)</sup></i> .....	397,462	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Buck K, Dion A, Epp W, Hynes R, McVey D,	
Kern M.		Mongrain N, Norfolk A, Siminowski C.	
Prime Minister's Office/Privy Council Office		<i>United Nations General Assembly</i> .....	463,145
Chrétien C, Faubert M, Sparkes P.		Members of the House of Commons	
<i>UNESCO General Conference</i> .....	29,874	Axworthy Hon L, Bulte S, Graham B, Martin K,	
Canadian International Development Agency		Robinson S.	
Blaeser M.		Member of the Senate	
Foreign Affairs and International Trade		Hays Hon D.	
Martin R.		Auditor General	
Human Resources Development		Talbot L.	
Thorton D.		Canadian International Development Agency	
Provincial and territorial governments		Sadler P.	
Armstrong G, Champoux-Lesage P, Clark Dr. S,		Foreign Affairs and International Trade	
Marios P, Petter Hon. A.		Bell R, Breault M, Brown D, Buck K, Bunka K,	
Other		Burgess A, Calderwood P, Cayer N, Chatsis D,	
Cappon Prof. P, Laberge D, Molloy S, Proulx Dr. J		Coupland P, Dion A, Flanagan A, Geitzler G,	
<i>UN Economic and Social</i>		Glauser M, Heinbecker P, Hoskin E, Hulan H,	
<i>Council</i> .....	7,927	Joly M, Johnstone V, Kent D, Kirsch P, Laker M,	
Member of the House of Commons		Marder J, Moher M, Norfolk A, Pearl A, Plouffe G,	
McWhinney T.		St-Louis M, Siminowski C, Stevenson B,	
Foreign Affairs and International Trade		Vidricaire M, von Kaufmann J.	
Curran P, Dion A, Hubert D, Moore F, Patterson K.		Special observers	
<i>UN General Assembly Special</i>		Alberta Teachers' Federation, Dawson D,	
<i>Session on the World Drug</i>		Delelley J, Mendes E, Qualman H,	
<i>Problem</i> .....	6,498	Simcoe County Board of Education.	
Members of the House of Commons		<i>World Trade Organization Ministerial</i>	
Dhaliwal Hon H, Gray Hon H, Rock Hon A.		<i>Conference</i> .....	46,282
Canadian International Development Agency		Members of the House of Commons	
Young W.		Blakie B, Graham B, Penson C, Reed J, Speller B.	
Foreign Affairs and International Trade		Agriculture and Agri-Food	
Golberg E, Goulet S, Huska J, Patterson K,		Gifford M.	
Small M, White M		Finance	
Health		Collins-Williams T.	
Bouchard C, Jacovella D.		Foreign Affairs and International Trade	
Royal Canadian Mounted Police		Beaulieu L, Blake S, Fried J, Gero J, Lessard M,	
Quigley T.		Mackay-Dietrich N, Thomson C.J.M, Wright R.	
Solicitor General		Industry	
Fournier J, Peron M		McCullan, D.J.	
Provincial government		World Trade Organization	
Blumenthal L.		Feldman E, Weekes J.	
Other		Provincial and territorial governments	
deDelley J, LeCavalier J.		Downey J.E., Grenier C, Kakfwi S, Mach H.	
		Non-governmental organizations	
		Battistini B, Bilyea M.E., Frache P, Rowles M,	
		Smith S.	

<sup>(1)</sup> Major portion of costs were for pre-payments of hotels.

## Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES<sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
<b>LABOUR PROGRAM</b>			
Newfoundland .....	1,920,538	480,150	2,400,688
Prince Edward Island .....	506,503	163,831	670,334
Nova Scotia—Federal .....	3,365,016	1,061,286	4,426,302
Nova Scotia—Cape Breton Development Corporation (CBDC) .....	10,281,222	2,136,051	12,417,273
Nova Scotia—CBDC (Section 9a) .....	4,396,999	1,088,313	5,485,312
Nova Scotia—Old silicosis .....	561,465	118,546	680,011
New Brunswick .....	1,524,532	377,462	1,901,994
Quebec .....	11,935,736	3,907,533	15,843,269
Ontario .....	31,019,513	6,009,994	37,029,507
Manitoba .....	1,524,138	522,395	2,046,533
Saskatchewan .....	1,609,659	663,777	2,273,436
Alberta .....	5,400,204	1,585,027	6,985,231
British Columbia .....	7,460,098	2,184,886	9,644,984
Payments respecting locally engaged employees outside Canada .....	48,996		48,996
Supplementary compensation to certain widows and dependant children of seamen .....	6,800		6,800
Compensation to Quebec casual employees TB 1979-29 .....	7,072		7,072
Excess monies paid to claimants (subrogation cases) .....	362,722		362,722
Salary recovered and returned to other Government departments (subrogation cases) .....	195,060		195,060
Legal, medical, professional expenses (subrogation cases) .....	287,994		287,994
Penitentiary inmates compensation .....	190,725		190,725
	82,604,992	20,299,251	102,904,243
<b>Less: recoveries</b>			
Administrative expenses recovered from Crown agencies .....		6,545,481	6,545,481
Claim costs recovered from Crown agencies .....	37,338,465		37,338,465
Recoveries from responsible third parties (subrogation) .....	963,213		963,213
Overpayment of compensation recovered from claimants .....	35,277		35,277
Penitentiary inmates compensation recovered .....	185,024		185,024
Compensation claim cost—Other Government departments .....	1,734,677		1,734,677
Compensation administration costs—Other Government departments .....		333,936	333,936
	40,256,656	6,879,417	47,136,073
<b>Net expenditures</b> .....	42,348,336	13,419,834	55,768,170

<sup>(1)</sup> These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 11 of Volume II (Part I)).

<sup>(2)</sup> Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

<sup>(3)</sup> Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

## Parliament The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1998-99

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Adams W, NWT .....	66,125	10,400	63,812	55,353	Graham A B, NS .....	66,125	10,400	28,340	75,333
Andreychuk R, Sask .....	66,125	10,400	64,500	78,443	Grimard N, Que .....	66,125	10,400	34,172	99,861
Angus W D, Que .....	66,125	10,400	30,370	72,507	Gustafson L J, Sask .....	66,125	10,400	69,023	48,005
Atkins N K, Ont .....	66,125	10,400	48,032	94,654	Haidasz S, Ont <sup>(1)</sup> .....	140	35	1,391	6,307
Austin J, BC .....	66,125	10,400	94,891	63,544	Hays D P, Alta .....	66,125	10,400	93,006	108,704
Bacon L, Que .....	66,125	10,400	11,644	87,385	Hébert J, Que <sup>(1)</sup> .....	14,778	2,339	7,725	44,085
Balfour R J, Sask .....	66,125	10,400	42,941	97,050	Government Whip .....	1,714			
Beaudoin G A, Que .....	66,125	10,400	6,710	97,032	Hervieux-Payette C, Que .....	66,125	10,400	20,851	98,161
Bertson E A, Sask .....	65,695	10,100	82,403	96,393	Jessiman D J, Man <sup>(1)</sup> .....	11,862	1,881	20,170	24,274
<i>Deputy Leader of the Opposition</i> .....	9,550				Johnson J, Man .....	66,125	10,400	61,572	99,310
Bolduc R, Que .....	66,125	10,400	20,439	52,930	Johnstone A, PEI .....	65,981	10,364	60,572	82,365
Bonnell M L, PEI <sup>(1)</sup> .....	6	2			Joyal S, Que .....	66,125	10,400	40,918	106,953
Bosa P, Ont <sup>(1)</sup> .....	49,400	7,194	4,237	36,181	Kelleher J F, Ont .....	66,125	10,400	44,728	76,875
Bryden J G, NB .....	66,125	10,400	41,014	67,268	Kelly W M, Ont .....	66,125	10,400	48,990	92,011
Buchanan J M, NS .....	66,125	10,400	58,748	79,393	Kenny C, Ont .....	66,125	10,400	60,531	213,620
Butts P, NS .....	66,125	10,400	45,573	47,540	Keon W J, Ont .....	66,125	10,400	11,707	73,373
Callbeck C, PEI .....	66,125	10,400	36,596	89,884	Kinsella N A, NB .....	66,125	10,400	52,707	73,727
Carney P, BC .....	66,125	10,400	60,058	99,710	Opposition Whip .....	4,800			31,597
Carstairs S, Man .....	66,125	10,400	107,501	102,947	Kirby M, NS .....	66,125	10,400	36,932	95,775
<i>Deputy Leader of the Government</i> .....	15,200				Kolber L E, Que .....	64,865	9,920	21,854	62,915
Chalifoux T, Alta .....	66,125	10,400	92,286	108,422	Kroft R H, Man .....	53,169	8,347	51,746	60,663
Cochrane E, Nfld .....	66,125	10,400	56,650	97,673	Lavoie-Roux T, Que .....	66,125	10,400	4,479	91,265
Cogger M B, Que .....	61,185	7,665	6,504	92,051	Lawson E M, BC .....	66,125	10,400	98,281	50,584
Cohen E J, NB .....	66,125	10,400	69,454	104,501	Lebreton M, Ont .....	66,125	10,400	10,744	75,726
Comeau G J, NS .....	66,125	10,400	69,017	63,041	Lewis P D, Nfld .....	66,125	10,400	36,734	47,821
Cook J, Nfld .....	65,981	10,364	54,827	66,773	Losier-Cool R-M, NB .....	66,125	10,400	56,832	100,007
Cools A C, Ont .....	66,125	10,400	41,007	102,346	Lucier P, YT .....	66,125	10,400	103,730	70,837
Corbin E G, NB .....	66,125	10,400	22,092	78,055	Lynch-Staunton J, Que .....	66,125	10,400	13,459	6,638
De Bané P, Que .....	66,125	10,400	14,249	67,191	<i>Leader of the Opposition</i> .....	24,375			
Deware M M, NB .....	66,125	10,400	69,567	92,628	MacDonald F, NS <sup>(1)</sup> .....	6	2		
Di Nino C, Ont .....	66,125	10,400	38,953	74,271	Maheu S, Que .....	66,125	10,400	13,564	87,011
Doody C W, Nfld .....	66,125	10,400	39,245	48,428	Mahovich F W, Ont .....	53,169	8,347	42,766	40,088
Doyle R J, Ont <sup>(1)</sup> .....	153	38		5,366	Maloney M, Ont .....	53,169	8,347	36,598	58,104
Eyton J T, Ont .....	65,945	10,220	40,584	80,979	Marchand L, BC <sup>(1)</sup> .....	133	33		4,478
Fairbairn J, Alta .....	66,125	10,400	84,339	91,123	Meighen M A, Ont .....	66,125	10,400	40,365	87,156
Ferretti Barth M, Que .....	66,125	10,400	32,728	96,482	Mercier L, Que .....	66,125	10,400	23,645	99,231
Fitzpatrick D R, BC .....	65,981	10,364	113,784	89,014	Government Whip .....	5,915			55,892
Forest J B, Alta <sup>(1)</sup> .....	26,828	4,231	29,400	43,152	Milne L, Ont .....	66,125	10,400	29,738	85,987
Forrestall J M, NS .....	66,125	10,400	71,480	94,470	Molgat G L, Man .....	66,125	10,400	89,743	49,376
Fraser J T, Que .....	35,676	5,601	10,918	38,297	<i>Speaker of the Senate</i> .....	38,250			
Gauthier J-R, Ont .....	66,125	10,400	4,824	59,307	Moore W P, NS .....	66,125	10,400	45,963	84,718
Ghitter R D, Alta .....	66,125	10,400	58,319	71,560	Murray L, Ont .....	66,125	10,400	26,162	62,899
Gigantes P D, Que <sup>(1)</sup> .....	24,712	3,899	35,273	76,883	Nolin P C, Que .....	66,125	10,400	33,354	100,404
Gill A, Que .....	35,676	5,601	29,077	70,639	Oliver D H, NS .....	66,125	10,400	70,184	100,628
Grafstein J S, Ont .....	66,125	10,400	32,257	56,278	Ottenheimer G, Nfld <sup>(1)</sup> .....	67	10		

# Parliament

## The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1998-99—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
<i>Speaker Pro Tempore</i> ..	508				Ruck C W, NS.....	53,169	8,347	34,135	50,348
Pearson L, Ont.....	66,125	10,400	28,019	105,382	Simard J-M, NB.....	66,125	10,400	43,209	76,658
Pépin L, Que.....	66,125	10,400	26,204	98,270	Sparrow H O, Sask.....	66,125	10,400	41,265	68,418
Perrault R J, BC.....	66,125	10,400	77,053	57,194	Spivak M, Man.....	66,125	10,400	96,614	122,971
Petten W J, Nfld <sup>(1)</sup> .....	58	15	219		Stanbury R J, Ont <sup>(1)</sup> .....	5,843	936	9,963	10,208
Phillips O H, PEI.....	66,125	10,400	56,758	76,397	Stewart J B, NS.....	66,125	10,400	44,480	87,346
Pitfield P M, Ont.....	66,125	10,400	3,477	55,730	St. Germain G, BC.....	66,125	10,400	88,203	78,471
Poulin M-P, Ont.....	66,125	10,400	28,487	101,507	Stollery P, Ont.....	66,125	10,400	48,052	101,218
Poy V, Ont.....	35,676	5,601	32,380	79,150	Stratton T R, Man.....	66,125	10,400	62,422	75,307
Prud'homme M, Que.....	66,125	10,400	16,282	73,825	Taylor N, Alta.....	66,125	10,400	81,915	74,412
Rivest J-C, Que.....	66,125	10,400	11,935	58,745	Thompson A, Ont <sup>(1)</sup> .....	110	27		
Roberge F, Que.....	66,125	10,400	20,391	78,883	Tkachuk D, Sask.....	66,125	10,400	87,848	89,415
Robertson B M, NB.....	66,125	10,400	39,947	92,767	Watt C, Que.....	66,125	10,400	51,693	92,117
Robichaud F, NB.....	66,125	10,400	33,740	93,384	Whelan E, Ont.....	66,125	10,400	44,364	107,286
Robichaud L J, NB.....	66,125	10,400	3,785	99,300	Wilson L M, Ont.....	53,169	8,347	22,113	78,494
Roche D, Alta.....	35,676	5,601	53,996	63,836	Wood D, Que <sup>(1)</sup> .....	54,975	8,650	11,858	77,326
Rompkey W, Nfld.....	66,125	10,400	77,162	100,741					
Rossiter E, PEI.....	66,125	10,400	41,588	60,384	Total.....	6,774,188	1,046,425	4,799,138	8,605,395

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 1998-99 or during the quarter of the preceding fiscal year.



# Parliament

## House of Commons

## STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Abbott J. ....	66,125	21,875	107,805	Canuel R. ....	66,125	21,875	71,638
Ablonczy D. ....	66,125	21,875	75,175	Caplan E. ....	66,125	21,875	47,284
Adams W.P. ....	66,125	21,875	30,616	Cardin S. ....	36,223	11,975	18,215
Alarie H. ....	66,125	21,875	45,631	Carroll A. ....	66,125	21,875	37,905
Alcock R. ....	66,125	21,875	72,691	Casey B. ....	66,125	21,875	88,536
Anders R. ....	66,125	21,875	69,216	Casson R. ....	66,125	21,875	100,060
Anderson Hon D. ....	66,125	21,875	103,647	Catterall M. ....	66,125	21,875	6,755
Assad M. ....	66,125	21,875	11,967	<i>Allowance as Deputy</i>			
Assadourian S. ....	66,125	21,875	36,878	<i>Government Whip</i> .....	7,650		
Asselin G. ....	66,125	21,875	47,753	Cauchon Hon M. ....	66,125	21,875	11,434
Augustine J. ....	66,125	21,875	49,533	Chamberlain B. ....	66,125	21,875	45,069
Axworthy C. ....	66,125	21,875	95,784	Chan Hon R C Y. ....	66,125	21,875	132,649
Axworthy Hon L. ....	66,125	21,875	64,104	Charbonneau Y. ....	66,125	21,875	30,948
Bachand A. ....	66,125	21,875	56,677	Charest Hon J J. ....	5,667	1,883	11,051
Bachand C. ....	66,125	21,875	34,243	<i>Allowance as Leader of</i>			
Bailey R. ....	66,125	21,875	90,780	<i>Other Opposition Party</i> .....	325		
Baker G. ....	66,125	26,925	147,775	Chatters D. ....	66,125	26,925	107,282
Bakopanos E. ....	66,125	21,875	44,450	Chrétien J G. ....	66,125	21,875	55,152
Barnes S. ....	66,125	21,875	48,840	Chrétien Rt Hon J. ....	66,125	21,875	9,400
Beaumier C. ....	66,125	21,875	45,428	Clouthier H. ....	66,125	21,875	51,027
Bélair R. ....	66,125	26,925	80,446	Coderre D. ....	66,125	21,875	31,024
Bélanger M. ....	66,125	21,875	14,103	Cohen S. ....	49,400	15,076	59,951
Bellehumeur M. ....	66,125	21,875	51,546	Collenette Hon D. ....	66,125	21,875	15,256
Bellemare E. ....	66,125	21,875	6,616	Comuzzi J. ....	66,125	26,925	80,843
Bennett C. ....	66,125	21,875	65,119	Copps Hon S M. ....	66,125	21,875	26,048
Benoit L. ....	66,125	21,875	65,409	Crête P. ....	66,125	21,875	60,791
Bergeron S. ....	66,125	21,875	26,873	Cullen R. ....	66,125	21,875	59,982
<i>Allowance as Chief</i>				Cummins J M. ....	66,125	21,875	107,470
<i>Other Opposition Party Whip</i> .....	7,650			Dalphon-Guiral M. ....	66,125	21,875	25,587
Bernier G. ....	66,125	21,875	71,662	Davies E. ....	66,125	21,875	141,924
Bernier Y. ....	66,125	21,875	113,853	De Savoye P. ....	66,125	21,875	54,151
Bertrand R. ....	66,125	21,875	48,550	Debien M. ....	66,125	21,875	22,137
Bevilacqua M. ....	66,125	21,875	68,236	Desjarlais B. ....	66,125	26,925	101,912
Bigras B. ....	66,125	21,875	41,918	Desrochers O. ....	66,125	21,875	79,673
Blaikie W A. ....	66,125	21,875	108,473	Devillers P. ....	66,125	21,875	33,958
<i>Allowance as Other</i>				Dhaliwal Hon H. ....	66,125	21,875	111,689
<i>Opposition Party</i>				Dion Hon S. ....	66,125	21,875	23,967
<i>House Leader</i> .....	10,400			Discepolo N. ....	66,125	21,875	39,358
Blondin-Andrew Hon E. ....	66,125	28,900	204,897	Dockrill M. ....	66,125	21,875	74,006
Bonin R. ....	66,125	21,875	39,007	Doyle N. ....	66,125	21,875	131,424
Bonwick P. ....	66,125	21,875	65,680	Dromisky S P. ....	66,125	21,875	74,858
Borotsik R. ....	66,125	21,875	75,997	Drouin C. ....	66,125	21,875	44,587
Boudria Hon D. ....	66,125	21,875	20,756	Dubé A. ....	66,125	21,875	53,148
Bradshaw Hon C. ....	66,125	21,875	78,104	Dubé J. ....	66,125	21,875	116,858
Breitkreuz C. ....	66,125	26,925	108,649	Duceppe G. ....	66,125	21,875	32,032
Breitkreuz G. ....	66,125	21,875	82,580	<i>Allowance as Leader of</i>			
Brien P. ....	66,125	21,875	81,441	<i>Other Opposition Party</i> .....	30,225		
Brisson S. ....	66,125	21,875	98,722	Duhamel Hon R J. ....	66,125	21,875	85,862
Brown M A B. ....	66,125	21,875	39,466	Dumas M. ....	66,125	21,875	29,485
Bryden J. ....	66,125	21,875	58,192	Duncan J. ....	66,125	26,925	92,163
Bulte S. ....	66,125	21,875	55,231	Earle G. ....	66,125	21,875	81,623
Byrne G. ....	66,125	26,925	105,578	Easter W. ....	66,125	21,875	84,392
Caccia Hon C L. ....	66,125	21,875	30,401	Eggleton Hon A C. ....	66,125	21,875	45,940
Cadman C. ....	66,125	21,875	90,491	Elley R. ....	66,125	21,875	88,833
Calder M J. ....	66,125	21,875	53,960	Epp M K. ....	66,125	21,875	41,757
Cannis J. ....	66,125	21,875	54,139	Finestone Hon S A. ....	66,125	21,875	29,239



# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Finlay J. ....	66,125	21,875	51,487	Karygiannis J. ....	66,125	21,875	31,645
Folco R. ....	66,125	21,875	23,352	Keddy G. ....	66,125	21,875	117,702
Fontana J F. ....	66,125	21,875	66,471	Kenney J T. ....	66,125	21,875	100,121
Forseth P. ....	66,125	21,875	114,655	Kerpan A. ....	66,125	21,875	60,228
Fournier G. ....	66,125	26,925	103,432	Keyes S J. ....	66,125	21,875	59,038
Fry Hon H. ....	66,125	21,875	125,360	Kilger B. ....	66,125	21,875	38,182
Gagliano Hon A. ....	66,125	21,875	28,090				
Gagnon C. ....	66,125	21,875	54,421	<i>Allowance as Chief</i>			
Gallaway R. ....	66,125	21,875	77,575	<i>Government Whip. ....</i>	13,500		
Gauthier M. ....	66,125	21,875	52,039	Kilgour Hon D W. ....	66,125	21,875	59,981
				Knutson T G. ....	66,125	21,875	54,714
<i>Allowance as Other</i>				Konrad D P. ....	66,125	21,875	125,720
<i>Opposition Party</i>				Kraft Sloan K M. ....	66,125	21,875	68,193
<i>House Leader. ....</i>	10,400			Laliberte R. ....	66,125	26,925	187,503
Gilmour W D. ....	66,125	21,875	123,870	Lalonde F. ....	66,125	21,875	28,813
Girard Bujold J. ....	66,125	21,875	48,747	Lastewka W. ....	66,125	21,875	51,591
Godfrey J F. ....	66,125	21,875	46,481	Laurin R. ....	66,125	21,875	27,682
Godin M. ....	66,125	21,875	27,629	Lavigne R. ....	66,125	21,875	36,195
Godin Y. ....	66,125	21,875	111,057	Lebel G. ....	66,125	21,875	37,936
Goldring P. ....	66,125	21,875	85,669	Lee D. ....	66,125	21,875	34,983
Goodale Hon R E. ....	66,125	21,875	70,489	Lefebvre R. ....	66,125	21,875	67,984
Gouk J W. ....	66,125	21,875	107,202	Leung S. ....	66,125	21,875	115,893
Graham B. ....	66,125	21,875	45,441	Lill W E. ....	66,125	21,875	76,781
Gray Hon H. ....	66,125	21,875	41,425	Lincoln C. ....	66,125	21,875	25,111
Grewal G. ....	66,125	21,875	80,654	Longfield J. ....	66,125	21,875	40,826
Grey D C. ....	66,125	21,875	105,124	Loubier Y. ....	66,125	21,875	38,540
Grose I B. ....	66,125	21,875	32,402	Lowther E. ....	66,125	21,875	75,553
Guarnieri A. ....	66,125	21,875	51,777	Lunn G V. ....	66,125	21,875	110,954
Guay M. ....	66,125	21,875	30,945	MacAulay Hon L. ....	66,125	21,875	75,525
Guimond M. ....	66,125	21,875	54,838	MacKay P G. ....	66,125	21,875	86,539
Hanger A. ....	66,125	21,875	82,343				
Harb M. ....	66,125	21,875	1,373	<i>Allowance as Other</i>			
Hardy L. ....	66,125	26,925	170,965	<i>Opposition Party</i>			
Harris R M. ....	66,125	26,925	114,674	<i>House Leader. ....</i>	6,917		
Hart J. ....	66,125	21,875	106,088				
Harvard J. ....	66,125	21,875	86,605	<i>Allowance as Leader of</i>			
Harvey A. ....	66,125	21,875	52,440	<i>Other Opposition Party. ....</i>	10,150		
				Mahoney S W. ....	66,125	21,875	70,016
<i>Allowance as Chief Other</i>				Malhi G. ....	66,125	21,875	38,842
<i>Opposition Party Whip. ....</i>	7,650			Maloney J D. ....	66,125	21,875	85,744
Herron J. ....	66,125	21,875	78,028	Mancini P. ....	66,125	21,875	111,650
Hill G. ....	66,125	21,875	139,031	Manley Hon J P. ....	66,125	21,875	9,290
Hill J. ....	66,125	26,925	76,180	Manning P. ....	66,125	21,875	121,256
<i>Allowance as Deputy Official</i>				<i>Allowance as Leader of</i>			
<i>Opposition Whip. ....</i>	7,650			<i>the Official Opposition. ....</i>	50,400		
Hillstrom H. ....	66,125	21,875	102,539	Marceau R. ....	66,125	21,875	49,808
Hoepfner J E. ....	66,125	21,875	60,556	Marchand J P. ....	66,125	21,875	40,989
Hubbard C. ....	66,125	21,875	61,658	Marchi Hon S. ....	66,125	21,875	71,016
Ianno T. ....	66,125	21,875	51,529	Mark I M. ....	66,125	21,875	123,718
Ifody D. ....	66,125	21,875	119,127	Marleau Hon D. ....	66,125	21,875	34,737
Jackson O. ....	66,125	21,875	63,205	Martin K. ....	66,125	21,875	28,591
Jaffer R. ....	66,125	21,875	115,424	Martin Hon P. ....	66,125	21,875	50,264
Jennings M. ....	66,125	21,875	56,969	Martin P D. ....	66,125	21,875	145,681
Johnston F D. ....	66,125	21,875	47,414	Massé Hon M. ....	66,125	21,875	6,160
Jones J. ....	66,125	21,875	41,882	Matthews W B. ....	66,125	26,925	178,477
Jordan J. ....	66,125	21,875	33,407	Mayfield P. ....	66,125	26,925	72,880
Karetak-Lindell N. ....	66,125	28,900	248,461	McClelland I. ....	66,125	21,875	70,050

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
<i>Allowance as Deputy Chairperson of Committees of the Whole</i> .....	10,800			Plamondon L.....	66,125	21,875	72,354
McCormick L.....	66,125	21,875	54,819	Power C.....	66,125	21,875	123,565
McDonough A.....	66,125	21,875	137,597	Pratt D.....	66,125	21,875	7,947
<i>Allowance as Leader of Other Opposition Party</i> .....	30,225			Price D.....	66,125	21,875	42,446
McGuire J.....	66,125	21,875	85,369	Proctor J R.....	66,125	21,875	109,919
McKay J.....	66,125	21,875	60,304	Proud G.....	66,125	21,875	93,494
McLellan Hon A.....	66,125	21,875	89,215	Provenzano C F.....	66,125	21,875	64,658
McNally G H.....	66,125	21,875	128,736	Ramsay J.....	66,125	21,875	60,236
McTeague D.....	66,125	21,875	48,347	Redman K.....	66,125	21,875	78,295
McWhinney T.....	66,125	21,875	122,301	Reed J A A.....	66,125	21,875	45,587
Mercier P.....	66,125	21,875	24,850	Reynolds J.....	66,125	21,875	146,881
Meredith V.....	66,125	21,875	97,620	Richardson J.....	66,125	21,875	57,370
Mifflin Hon F J.....	66,125	26,925	98,573	Riis N.....	66,125	21,875	172,396
Milliken P.....	66,125	21,875	31,917	Ritz G.....	66,125	21,875	131,055
<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i> .....	26,425			Robillard Hon L.....	66,125	21,875	6,648
Mills B.....	66,125	21,875	78,119	Robinson S J.....	66,125	21,875	190,873
Mills D.....	66,125	21,875	48,554	Rochelleau Y.....	66,125	21,875	30,530
Minna M.....	66,125	21,875	42,586	Rock Hon A.....	66,125	21,875	87,604
Mitchell Hon A.....	66,125	21,875	67,827	Saada J.....	66,125	21,875	27,680
Morrison L.....	66,125	21,875	45,115	Sauvageau B.....	66,125	21,875	42,203
Muise M.....	66,125	21,875	80,805	Schmidt W.....	66,125	21,875	56,969
Murray I.....	66,125	21,875	10,780	Scott Hon A.....	66,125	21,875	61,368
Myers L A.....	66,125	21,875	59,892	Scott M.....	66,125	26,925	97,638
Ménard R.....	66,125	21,875	16,616	Sekora L.....	65,937	21,802	144,865
Nault R D.....	66,125	26,925	155,866	Serré B.....	66,125	26,925	53,911
Normand Hon G.....	66,125	21,875	90,784	Shepherd A.....	66,125	21,875	34,084
Nunziata J V.....	66,125	21,875	44,694	Solberg M.....	66,125	21,875	89,346
Nystrom Hon L.....	66,125	21,875	90,966	Solomon J L.....	66,125	21,875	119,527
O'Brien L.....	66,125	26,925	228,651	<i>Allowance as Chief Opposition Party Whip</i> .....	7,650		
O'Brien P W.....	66,125	21,875	51,167	Speller R S.....	66,125	21,875	71,522
O'Reilly J.....	66,125	21,875	57,767	St-Hilaire C.....	66,125	21,875	19,560
Obhrai D.....	66,125	21,875	75,313	St-Jacques D.....	66,125	21,875	43,508
Pagtakhan R.....	66,125	21,875	94,342	St-Julien G.....	66,125	26,925	131,559
Pankiw J.....	66,125	21,875	106,946	St. Denis B.....	66,125	26,925	109,797
Paradis D.....	66,125	21,875	55,523	Steckle P.....	66,125	21,875	68,079
Parent Hon G.....	66,125	21,875	33,541	Stewart Hon C S.....	66,125	21,875	23,987
<i>Allowance as Speaker of the House of Commons</i> .....	50,400			Stewart Hon J.....	66,125	21,875	33,367
Parrish C.....	66,125	21,875	32,266	Stinson D.....	66,125	21,875	83,878
Patry B.....	66,125	21,875	15,857	Stoffer P.....	66,125	21,875	53,884
Penson C.....	66,125	26,925	54,426	Strahl C.....	66,125	21,875	115,755
Peric J.....	66,125	21,875	38,665	<i>Allowance as Chief Official Opposition Whip</i> .....	13,500		
Perron G A.....	66,125	21,875	38,591	Szabo P.....	66,125	21,875	46,720
Peterson Hon J.....	66,125	21,875	62,336	Telegdi A.....	66,125	21,875	36,573
Pettigrew Hon P.....	66,125	21,875	16,961	Thibeault Y.....	66,125	21,875	20,261
Phinney E L.....	66,125	21,875	54,970	<i>Allowance as Assistant Deputy Chairperson of Committees of the Whole</i> .....	10,800		
Picard P.....	66,125	21,875	41,795	Thompson G.....	66,125	21,875	84,869
Pickard R W.....	66,125	21,875	56,487	Thompson M.....	66,125	21,875	102,988
Pillitteri G.....	66,125	21,875	48,499	Torsney P.....	66,125	21,875	55,748
				Tremblay S.....	66,125	21,875	64,970
				Tremblay S T.....	66,125	21,875	60,655
				Turp D.....	66,125	21,875	31,147

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99—Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Ur R M .....	66,125	21,875	48,182	<i>Allowance as Official Opposition House Leader</i> .....	24,375		
Valeri T .....	66,125	21,875	53,036	White T .....	66,125	21,875	93,868
Vanciel Hon L .....	66,125	21,875	34,257	Wilfert B .....	66,125	21,875	74,428
Vautour A .....	66,125	21,875	91,686	Williams J .....	66,125	21,875	81,516
Vellacott M .....	66,125	21,875	58,206	Wood R E .....	66,125	21,875	44,047
Venne P .....	66,125	21,875	27,378	Former Members <sup>(2)</sup> .....			78,243
Volpe J .....	66,125	21,875	43,560	Total .....	20,219,319	6,699,686	20,778,695
Wappel T W .....	66,125	21,875	45,097				
Wasylycia-Leis J .....	66,125	21,875	76,732				
Wayne E .....	66,125	21,875	68,612				
<i>Allowance as Leader of Other Opposition Party</i> .....	19,750						
Whelan S .....	66,125	21,875	61,582				
White R .....	66,125	21,875	108,581				

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(2) Removal and other expenses.

# Parliament

## House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1998-99

Names	Parliamentary secretary to the	Amount	Names	Parliamentary secretary to the	Amount
		\$			\$
Adams P	Leader of the Government in the House of Commons		Kraft Sloan K	Minister of the Environment	
	July 10, 1997 to July 15, 1999	10,627		July 10, 1997 to July 9, 1998	2,984
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs		Lastewka W	Minister of Industry	
	July 16, 1998 to July 15, 1999	7,644		July 10, 1997 to July 9, 1998	10,627
Bakopanos E	Minister of Justice and Attorney General of Canada		McGuire J	Minister of Agriculture and Agri-Food	
	July 10, 1997 to July 15, 1999	10,627		July 16, 1998 to July 15, 1999	7,644
Barnes S C	Minister of National Revenue		McWhinney T	Minister of Foreign Affairs	
	July 10, 1997 to July 9, 1998	2,984		July 10, 1997 to July 9, 1998	2,984
Bélanger M	Minister of Canadian Heritage		Minna M	Minister of Citizenship and Immigration	
	July 16, 1998 to July 15, 1999	7,644		July 10, 1997 to July 9, 1998	2,984
Bertrand R	Minister of National Defence		Nault R D	Minister of Human Resources Development	
	July 16, 1998 to July 15, 1999	7,644		July 10, 1997 to July 9, 1998	2,984
Bradshaw C	Minister for International Cooperation		Pagtakhan R	Prime Minister	
	July 10, 1997 to November 22, 1998	6,773		July 10, 1997 to July 9, 1998	2,984
Brown M A B	Minister of Human Resources Development		Paradis D	Minister for International Cooperation and Minister responsible for la Francophonie	
	July 16, 1998 to July 15, 1999	7,644		January 25, 1999 to July 15, 1999	2,022
Byrne G	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board		Parrish C	Minister of Public Works and Government Services	
	July 10, 1997 to July 15, 1999	10,627		July 16, 1998 to July 15, 1999	7,644
Caplan E	Minister of Health		Patry B	Minister of Indian Affairs and Northern Development	
	July 16, 1998 to July 15, 1999	7,644		July 10, 1997 to July 9, 1998	2,984
Chamberlain B	Minister of Labour		Phinney E L	Minister of National Revenue	
	July 10, 1997 to July 15, 1999	10,627		July 16, 1998 to July 15, 1999	7,644
DeVillers P	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs		Pickard J	Minister of Public Works and Government Services	
	July 10, 1997 to July 9, 1998	2,984		July 10, 1997 to July 9, 1998	2,984
Discepolo N	Solicitor General of Canada		Proud G A	Minister of Veterans Affairs	
	July 10, 1997 to July 9, 1998	2,984		July 10, 1997 to July 9, 1998	2,984
Dromisky S P	Minister of Transport		Reed J	Minister for International Trade	
	July 16, 1998 to July 15, 1999	7,644		July 10, 1997 to July 9, 1998	2,984
Easter W	Minister of Fisheries and Oceans			Minister of Foreign Affairs	
	July 10, 1997 to July 15, 1999	10,627		July 16, 1998 to July 15, 1999	7,644
Godfrey J F	Minister of Canadian Heritage		Richardson J	Minister of National Defence	
	July 10, 1997 to July 9, 1998	2,984		July 10, 1997 to July 9, 1998	2,984
Harvard J	Minister of Agriculture and Agri-Food		Saada J	Solicitor General of Canada	
	July 10, 1997 to July 9, 1998	2,984		July 16, 1998 to July 15, 1999	7,644
Ianno T	President of the Treasury Board and Minister responsible for Infrastructure		Speller R S	Minister for International Trade	
	July 16, 1998 to July 15, 1999	7,644		July 16, 1998 to July 15, 1999	7,644
Iftody D	Minister of Indian Affairs and Northern Development		Telegdi A	Minister of Citizenship and Immigration	
	July 16, 1998 to July 15, 1999	7,644		July 16, 1998 to July 15, 1999	7,644
Jackson O L	President of the Treasury Board		Torsney P	Minister of the Environment	
	July 10, 1997 to July 9, 1998	2,984		July 16, 1998 to July 15, 1999	7,644
Keyes S	Minister of Transport		Valeri J	Minister of Finance	
	July 10, 1997 to July 9, 1998	2,984		July 10, 1997 to July 15, 1999	10,627
Knutson T G	Prime Minister		Volpe J	Minister of Health	
	July 16, 1998 to July 15, 1999	7,644		July 10, 1997 to July 9, 1998	2,984
			Wood R E	Minister of Veterans Affairs	
				July 16, 1998 to July 15, 1999	7,644
			Total		274,488

## Privy Council

## SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 1998 to March 31, 1999)			
Blondin-Andrew Hon E .....	35,938	2,060	37,998
Boudria Hon D .....	47,918	2,060	49,978
Cauchon Hon M .....	35,938	2,060	37,998
Chan Hon R .....	35,938	2,060	37,998
Duhamel Hon R .....	35,938	2,060	37,998
Fry Hon H .....	35,938	2,060	37,998
Gray Hon H .....	47,918	2,060	49,978
Kilgour Hon D .....	35,938	2,060	37,998
Mitchell Hon A .....	35,938	2,061	37,999
Normand Hon G .....	35,938	2,061	37,999
Peterson Hon J S .....	35,938	2,061	37,999
Total .....	419,278	22,663	441,941



## Privy Council

## Office of the Chief Electoral Officer

## STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties <sup>(1)</sup>	Conduct of elections	Voters information program	Special voting rules	Other activities <sup>(2)</sup>	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
35 <sup>th</sup> general election (1993).....					11,180	11,180
36 <sup>th</sup> general election (1997).....	3,127	1,046,901			640	1,050,668
1997 Enumeration .....	(12,360)	831			(22,213)	(33,742)
Windsor—St. Clair by-election.....	24,768	115,087	27,376	2,862	461	170,554
Sherbrooke by-election .....	16,298	378,536	64,743	5,695		465,272
Port Moody—Coquitlam by-election .....		70,362	22,246	103		92,711
March 1996 by-elections <sup>(3)</sup> .....		9,955				9,955
Event readiness and Ottawa Headquarters .....	6,090,063		856,089	88,760	19,840,061	26,874,973
Total.....	6,121,896	1,621,672	970,454	97,420	19,830,129	28,641,571

<sup>(1)</sup> Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors for fiscal year 1998-99.

<sup>(2)</sup> Expenditures reported under this column also include, where applicable, the development of information systems for fiscal year 1998-99.

<sup>(3)</sup> Etobicoke North, Humber—St. Barbe—Baie Verte, Labrador, Lac Saint-Jean, Papineau—Saint-Michel et Saint-Laurent—Cartierville.

## DETAILS OF EXPENDITURES—SHERBROOKE BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	12,154	38,501	64,743			115,398
Sherbrooke .....	4,144	340,035		5,695		349,874
Total .....	16,298	378,536	64,743	5,695		465,272

## DETAILS OF EXPENDITURES —WINDSOR—ST. CLAIR BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	21,167	40,948	27,376		461	89,952
Windsor—St. Clair .....	3,601	74,139		2,862		80,602
Total .....	24,768	115,087	27,376	2,862	461	170,554

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont .....	114,248,127	26,208,059	140,456,186
Regional Headquarters Atlantic, Moncton, NB .....	13,594,889	1,104,643	14,699,532
Learning Centre Atlantic, Moncton, NB .....	866,712	3,278	869,990
Springhill Institution, Springhill, NS .....	26,161,315	3,891,991	30,053,306
Dorchester Penitentiary, Dorchester, NB .....	23,118,210	8,563,190	31,681,400
Westmorland Institution, Dorchester, NB .....	10,183,517	2,905,934	13,089,451
Atlantic Institution, Renous, NB .....	17,683,915	1,274,096	18,958,011
Nova Institution for Women, Truro, NS .....	3,786,680	200,819	3,987,499
Halifax District Parole Office, Halifax, NS .....	2,777,197	38,623	2,815,820
Halifax District, Systems, Halifax, NS .....	104,186	54,800	158,986
Carleton Community Correctional Center, Halifax, NS .....	592,494	6,112	598,606
Carleton Community Correctional Center Annex, Halifax, NS .....	518,352		518,352
Truro District Parole Office Truro, NS .....	1,189,099	19,553	1,208,652
Truro District, Systems, Truro, NS .....	55,445		55,445
Kentville Area Parole Office, Kentville, NS .....	755,171	19,268	774,439
Sydney Area Parole Office, Sydney, NS .....	699,016		699,016
Newfoundland District Parole Office, St.John's, Nfld .....	1,852,526	29,379	1,881,905
Newfoundland District, Systems, St.John's, Nfld .....	5,175		5,175
Corner Brook Area Parole Office, Corner Brook, Nfld .....	866,727	26,154	892,881
Grand Falls Area Parole Office, Grand Falls, Nfld .....	125,146		125,146
St.John's Community Correctional Center, St.John's, Nfld .....	732,718	29,526	762,244
New Brunswick East District Parole Office, Moncton, NB .....	1,911,611	19,349	1,930,960
New Brunswick East District, Systems, Moncton, NB .....	48,320	45,894	94,214
Charlottetown Area Parole Office, Charlottetown, PEI .....	392,774		392,774
Bathurst Area Parole Office, Bathurst, NB .....	603,671		603,671
New Brunswick West District Parole Office, Saint-John, NB .....	1,284,047	17,781	1,301,828
New Brunswick West District, Systems, Saint-John, NB .....	34,624		34,624
Fredericton Area Parole Office, Fredericton, NB .....	435,633	19,139	454,772
Paratown Community Correctional Center, Paratown, NB .....	649,825	28,266	678,091
Regional Headquarters Quebec, Laval, Que .....	16,874,465	1,223,552	18,098,017
Quebec Staff College, Laval, Que .....	2,270,615	117,480	2,388,095
Montee Saint-François Institution, Laval, Que .....	9,566,335	1,650,353	11,216,688
Federal Training Centre, Laval, Que .....	16,364,038	2,444,232	18,808,270
Donnacona Institution, Donnacona, Que .....	23,275,091	408,419	23,683,510
Joliette Institution, Joliette, Que .....	5,685,668	167,727	5,853,395
Leclerc Institution, Laval, Que .....	24,636,285	1,399,413	26,035,698
Archambault Institution, Ste-Anne-des-Plaines, Que .....	24,388,310	731,802	25,120,112
Sainte-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que .....	10,893,796	1,114,861	12,008,657
Regional Reception Centre - Québec, Ste-Anne-des-Plaines, Que .....	24,263,562	1,032,445	25,296,007
Drummond Institution, Drummondville, Que .....	16,514,006	4,518,139	21,032,145
Cowansville Institution, Cowansville, Que .....	21,233,796	1,384,731	22,618,527
La Macaza Institution, L'Annonciation, Que .....	15,550,761	2,227,873	17,778,634
Port-Cartier Institution, Port-Cartier, Que .....	17,954,434	453,933	18,408,367
Montreal Metropolitan District Parole Office, Montreal, Que .....	2,269,910	31,769	2,301,679
Longueuil Area Parole Office, Longueuil, Que .....	925,502	31,953	957,455
Ville-Marie Area Parole Office, Montreal, Que .....	5,654,452	14,807	5,669,259
Lafontaine Area Parole Office, Montreal, Que .....	4,161,493	15,963	4,177,456
J-B Martineau Community Correctional Centre, Montreal, Que .....	710,847	1,300	712,147
Ogilvy Community Correctional Centre, Montreal, Que .....	673,403	11,645	685,048
Sherbrooke Community Correctional Centre, Montreal, Que .....	732,219	10,207	742,426
Langelier Area Parole Office, St-Léonard, Que .....	3,394,442	43	3,394,485
Granby Area Parole Office, Granby, Que .....	994,631		994,631
Hochelaga Community Correctional Centre, Montreal, Que .....	674,215	10,811	685,026
Etrie Area Parole Office, Montreal, Que .....	1,218,713	15,963	1,234,676
East and West Quebec District Parole Office, St-Jérôme, Que .....	1,012,535	212,060	1,224,595
Quebec Area Parole Office, Quebec City, Que .....	3,027,723	14,909	3,042,632
Rimouski Area Parole Office, Rimouski, Que .....	642,709		642,709

# Solicitor General

## Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Chicoutimi Area Parole Office, Chicoutimi, Que . . . . .	560,404		560,404
Trois-Rivières Area Parole Office, Trois-Rivières, Que . . . . .	1,366,649		1,366,649
Laval Area Parole Office, Laval, Que . . . . .	2,506,568		2,506,568
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que . . . . .	262,752		262,752
Hull Area Parole Office, Hull, Que . . . . .	1,210,241		1,210,241
Laurentian Area Parole Office, St-Jérôme, Que . . . . .	2,272,897		2,272,897
Lanaudière Area Parole Office, Lachenaie, Que . . . . .	1,053,595		1,053,595
Regional Headquarters Ontario, Kingston, Ont. . . . .	9,406,799	4,543,927	13,950,726
Correctional Learning Centre, Kingston, Ont . . . . .	2,095,100	183,731	2,278,831
Regional Treatment Centre, Kingston, Ont . . . . .	12,425,022		12,425,022
Kingston Penitentiary, Kingston, Ont . . . . .	25,346,990	3,228,203	28,575,193
Millhaven Institution, Bath, Ont. . . . .	25,883,350	1,821,532	27,704,882
Fenbrook Institution, Gravenhurst, Ont . . . . .	14,865,204	4,712,603	19,577,807
Bath Institution, Bath, Ont . . . . .	16,856,058	1,415,707	18,271,765
Prison for Women, Kingston, Ont . . . . .	6,941,148	89,231	7,030,379
Isabel McNeil House, Kingston, Ont . . . . .	1,050,915	46,915	1,097,830
Collins Bay Institution, Kingston, Ont . . . . .	21,057,694	508,893	21,566,587
Frontenac Institution, Kingston, Ont . . . . .	7,888,259	335,513	8,223,772
Beaver Creek Institution, Gravenhurst, Ont. . . . .	7,554,661	621,753	8,176,414
Joyceville Institution, Kingston, Ont . . . . .	22,526,522	1,009,384	23,535,906
Pittsburgh Institution, Kingston, Ont . . . . .	9,584,471	178,534	9,763,005
Warkworth Institution, Campbellford, Ont . . . . .	25,988,192	1,659,503	27,647,695
Grand Valley Institution for Women, Kitchener, Ont . . . . .	6,568,849	200,533	6,769,382
Eastern and Northern Ontario District Parole Office, Kingston, Ont . . . . .	5,673,344	53,225	5,726,569
Barrie Area Parole Office, Barrie, Ont . . . . .	545,246		545,246
Kingston Supervision, Kingston, Ont . . . . .	1,204,698		1,204,698
Peterborough Area Parole Office, Peterborough, Ont . . . . .	1,199,848		1,199,848
Portsmouth Community Correctional Centre, Kingston, Ont. . . . .	732,774	14,255	747,029
Muskoka Area Parole Office, Gravenhurst, Ont . . . . .	138,822		138,822
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont. . . . .	137,624		137,624
Sudbury Area Parole Office, Sudbury, Ont . . . . .	1,145,067		1,145,067
Timmins Area Parole Office, Timmins, Ont . . . . .	86,830		86,830
Ottawa Area Parole Office, Ottawa, Ont . . . . .	3,057,391		3,057,391
Central Ontario District Parole Office, Toronto, Ont . . . . .	2,259,296	40,975	2,300,271
Keele Community Correctional Centre, Toronto, Ont. . . . .	955,137		955,137
Downtown Toronto Area Parole Office, Toronto, Ont. . . . .	2,077,168		2,077,168
Toronto East Area Parole Office, Toronto, Ont . . . . .	2,439,363		2,439,363
Toronto West Area Parole Office, Toronto, Ont. . . . .	513,682		513,682
York-Durham Area Parole Office, Toronto, Ont . . . . .	289,468		289,468
Peel Area Parole Office, Toronto, Ont . . . . .	1,603,653		1,603,653
Team Parole Supervision Office, Toronto, Ont . . . . .	669,616		669,616
Toronto Community Correctional Centre, Toronto, Ont. . . . .	613,240		613,240
Hamilton District Parole Office, Hamilton, Ont. . . . .	21,542		21,542
Hamilton Area Parole Office, Hamilton, Ont . . . . .	2,598,117	21,201	2,619,318
Hamilton Community Correctional Centre, Hamilton, Ont . . . . .	850,170	742,900	1,593,070
St-Catharines Area Parole Office, St-Catharines, Ont. . . . .	584,057		584,057
Western Ontario District Parole Office, London, Ont. . . . .	629,350		629,350
Windsor Area Parole Office, Windsor, Ont . . . . .	864,636		864,636
London Area Parole Office, London, Ont . . . . .	1,372,528		1,372,528
Guelph Area Parole Office, Guelph, Ont . . . . .	1,479,566		1,479,566
Brantford Area Parole Office, Brantford, Ont . . . . .	281,355		281,355
Regional Headquarters Prairies, Saskatoon, Sask . . . . .	9,889,360		9,889,360
Prairie Staff College, Saskatoon, Sask . . . . .	1,978,409		1,978,409
Regional Psychiatric Centre Prairie, Saskatoon, Sask . . . . .	18,817,368	2,688,124	21,505,492
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask . . . . .	5,426,190	1,847,403	7,273,593
Stony Mountain Institution, Winnipeg, Man . . . . .	24,925,724	6,564,435	31,490,159
Rockwood Institution, Stony Mountain, Man . . . . .	7,110,539	135,619	7,246,158
Saskatchewan Penitentiary, Prince Albert, Sask . . . . .	25,937,505	4,700,648	30,638,153

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION—Concluded

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Riverbend Institution, Prince Albert, Sask.	4,979,730	103,321	5,083,051
Saskatchewan Penitentiary Special Handling Unit, Prince Albert, Sask.	4,913,669		4,913,669
Okimaw Ohci Healing Lodge, Maple Creek, Sask.	3,678,282	256,261	3,934,543
Drumheller Institution, Drumheller, Alta.	24,800,314	1,366,754	26,167,068
Grande Cache Institution, Grande Cache, Alta.	18,829,411	2,396,186	21,225,597
Pe Sakastew Institution, Hobbema, Alta.	3,138,782	384,159	3,522,941
Bowden Institution, Innisfail, Alta.	25,248,597	1,301,806	26,550,403
Edmonton Institution for Women, Edmonton, Alta.	5,936,040	431,381	6,367,421
Edmonton Institution, Edmonton, Alta.	22,750,520	1,321,961	24,072,481
Grierson Institution, Edmonton, Alta.	1,294,808	582,403	1,877,211
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	4,681,104	61,597	4,742,701
Osborne Community Correctional Centre, Winnipeg, Man.	752,357	87,387	839,744
Brandon Area Parole Office, Brandon, Man.	386,847		386,847
Thunder Bay Area Parole Office, Thunder Bay, Ont.	354,460		354,460
Kenora Area Parole Office, Kenora, Ont.	5,125	28,576	33,701
Thompson Area Parole Office, Thompson, Man.	269,544		269,544
Saskatchewan District Parole Office, Regina, Sask.	1,612,776	72,044	1,684,820
Oskana Community Correctional Centre, Regina, Sask.	778,173	55,631	833,804
Prince Albert Area Parole Office, Prince Albert, Sask.	1,394,843	52,296	1,447,139
Saskatoon Area Parole Office, Saskatoon, Sask.	1,148,223	21,342	1,169,565
Edmonton District Parole Office, Edmonton, Alta.	8,144,289	91,877	8,236,166
Grierson Centre, Edmonton, Alta.	201,301		201,301
Red Deer Area Parole Office, Red Deer, Alta.	309,113	21,401	330,514
Yellowknife Area Parole Office, Yellowknife, NWT.	1,243,355		1,243,355
Grande Prairie Sub-Office, Grande Prairie, Alta.	7,399		7,399
Fort McMurray Sub-Office, Fort McMurray, Alta.	8,953		8,953
St. Paul Area Parole Office, St. Paul, Alta.	2,833		2,833
Calgary District Parole Office, Calgary, Alta.	4,579,375	32,135	4,611,510
Lethbridge Area Parole Office, Lethbridge, Alta.	253,846		253,846
Regional Headquarters Pacific, Clearbrook, BC.	2,822,461		2,822,461
Pacific Staff College, Mission, BC.	1,860,222		1,860,222
Pacific Shared Services, Clearbrook, BC.	27,457,105	2,665,379	30,122,484
William Head Institution, Victoria, BC.	9,800,194	510,852	10,311,046
Pacific Regional Reception Assessment Centre, Abbotsford, BC.	2,724,186		2,724,186
Matsqui Institution, Abbotsford, BC.	14,987,620	341,709	15,329,329
Pacific Regional Health Centre, Abbotsford, BC.	14,299,250	1,584,896	15,884,146
Mountain Institution, Agassiz, BC.	13,096,449	17,953,161	31,049,610
Kent Institution, Agassiz, BC.	17,832,288	1,236,252	19,068,540
Elbow Lake Institution, Harrison Mills, BC.	3,388,929	184,671	3,573,600
Ferndale Institution, Mission, BC.	3,809,121	911,369	4,720,490
Mission Institution, Mission, BC.	12,674,807	1,897,205	14,572,012
Pacific Region Community Corrections, Matsqui, BC.	158,989	199,967	358,956
Vancouver Area Parole Office, Vancouver, BC.	6,246,910		6,246,910
Vancouver Island Area Parole Office, Victoria, BC.	2,823,247		2,823,247
Abbotsford Area Parole Office, Abbotsford, BC.	1,830,901		1,830,901
Northern Interior Area Parole Office, Prince George, BC.	4,272,470		4,272,470
Pacific Region Community Corrections Administration, Matsqui, BC.	646,117		646,117
Sumas Centre Community Correctional Center, Masqui, BC.	1,629,031		1,629,031
Total	1,118,286,467	137,270,970	1,255,557,437



## Treasury Board

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives
		\$	\$
Agriculture and Agri-Food—			
Department—			
Operating expenditures . . . . .	1		210,000
Canadian Food Inspection Agency—			
Operating expenditures and contributions . . . . .	20	5,874,008	
Canadian Heritage—			
Department—			
Parks Canada Program—			
Operating expenditures . . . . .	20	1,951,656	
Canadian Museum of Civilization—			
Operating and capital expenditures . . . . .	60	196,426	
Canadian Museum of Nature—			
Operating and capital expenditures . . . . .	65	91,528	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures . . . . .	70	393,888	
National Gallery of Canada—			
Operating and capital expenditures . . . . .	110	86,406	
National Museum of Science and Technology—			
Operating and capital expenditures . . . . .	125	48,460	
Public Service Commission—			
Program expenditures . . . . .	130		3,278,000
Environment—			
Canadian Environmental Assessment Agency—			
Program expenditures . . . . .	15	150,000	
Health—			
Department—			
Operating expenditures . . . . .	1		148,100
Human Resources Development—			
Department—			
Corporate Services Program—			
Program expenditures . . . . .	1	1,192,000	340,000
Human Resources Investment and Insurance Program—			
Operating expenditures . . . . .	5	15,902,000	
Labour Program—			
Program expenditures . . . . .	15	700,000	
Income Security Program—			
Program expenditures . . . . .	20	600,000	
Indian Affairs and Northern Development—			
Department—			
Administration Program—			
Program expenditures . . . . .	1		100,000
Indian and Inuit Affairs Program—			
Operating expenditures . . . . .	5		50,000
Industry—			
Atlantic Canada Opportunities Agency—			
Operating expenditures . . . . .	20		15,000
Canadian Intellectual Property Office Revolving Fund . . . . .	(S)	237,249	
Justice—			
Offices of the Information and Privacy Commissioners of Canada—			
Program expenditures . . . . .	40	278,114	
National Defence—			
Operating expenditures . . . . .	1		380,000
National Revenue—			
Operating expenditures . . . . .	1		203,000



## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives
		\$	\$
Natural Resources—			
Department—			
Operating expenditures . . . . .	1		130,000
Atomic Energy of Canada Limited—			
Operating and capital expenditures . . . . .	25	15,600,000	
Public Works and Government Services—			
Department—			
Government Services Program—			
Operating expenditures . . . . .	1		86,000
Consulting and Audit Canada Revolving Fund . . . . .	(S)	359,587	
Translation Bureau Revolving Fund . . . . .	(S)	991,023	
Solicitor General—			
Correctional Service—			
Penitentiary Service and National Parole Service—			
Operating expenditures . . . . .	15	5,400,000	
Royal Canadian Mounted Police—			
Operating expenditures . . . . .	35	12,200,000	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures . . . . .	50	9,253	
Treasury Board—			
Central Administration of the Public Service Program—			
Operating expenditures . . . . .	1		632,533
Veterans Affairs—			
Veterans Affairs Program—			
Operating expenditures . . . . .	1	2,068,000	
Total . . . . .		64,329,598	5,572,633



# SECTION 14

**1998-99**

***PUBLIC ACCOUNTS OF CANADA***

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